UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
(NORTHERN DIVISION)

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC.; AGOURON PHARMACEUTICALS, INC.; ALCON LABORATORIES, INC.; ALLERGAN, INC.; ALPHARMA, INC.; ALZA CORPORATION; AMGEN, INC.; ANDRX PHARMACEUTICALS, INC.; ASTRAZENECA PHARMACEUTICALS LP; ASTRAZENECA LP; AVENTIS PHARMACEUTICALS, INC.; AVENTIS BEHRING, L.L.C.; BARR LABORATORIES, INC.; BAXTER HEALTHCARE CORPORATION; BAXTER INTERNATIONAL, INC.; BAYER CORPORATION; BAYER PHARMACEUTICALS CORPORATION; BAYER HEALTHCARE, LLC; BIOVAIL PHARMACEUTICALS, INC.; BOEHRINGER INGELHEIM CORPORATION; BOEHRINGER INGELHEIM PHARMACEUTICALS, INC.; BRISTOL-MYERS SQUIBB COMPANY; DEY, L.P.; EISAI, INC.; ENDO PHARMACEUTICALS, INC.; ETHEX CORPORATION; FOREST LABORATORIES, INC.; FOREST PHARMACEUTICALS, INC.; FUJISAWA HEALTHCARE, INC.; FUJISAWA USA, INC.; G.D. SEARLE, L.L.C.; GENZYME CORPORATION; GILEAD SCIENCES, INC.; HOFFMAN-LAROCHE, INC.; IMMUNEX CORPORATION; IVAX CORPORATION; IVAX PHARMACEUTICALS, INC.; JANSSEN PHARMACEUTICA PRODUCTS, LP; JOHNSON & JOHNSON; KING PHARMACEUTICALS, INC.; MCNEIL-PPC, INC.; MEDIMMUNE, INC.; MERCK & CO.,

Civil Action No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

NOTICE OF REMOVAL

INC.; MONARCH PHARMACEUTICALS, INC.; MYLAN LABORATORIES, INC.; MYLAN PHARMACEUTICALS, INC.; NOVARTIS PHARMACEUTICALS CORPORATION; NOVO NORDISK PHARMACEUTICALS, INC.; ORGANON PHARMACEUTICALS USA, INC.; ORTHO BIOTECH PRODUCTS, LP; ORTHO-MCNEIL PHARMACEUTICAL, INC.; PAR PHARMACEUTICAL, INC.; PFIZER, INC.; PHARMACIA CORPORATION; PHARMACIA & UPJOHN COMPANY CORPORATION; PURDUE PHARMA, L.P.; PUREPAC PHARMACEUTICAL CO.; ROCHE LABORATORIES, INC.; ROXANE LABORATORIES, INC.; SANDOZ, INC.; SANOFI-SYNTHELABO, INC.; SCHERING-PLOUGH CORPORATION; SMITHKLINE BEECHAM CORPORATION D/B/A GLAXO-SMITHKLINE; TAKEDA PHARMACEUTICALS NORTH AMERICA, INC.; TAP PHARMACEUTICAL PRODUCTS, INC.; TEVA PHARMACEUTICALS USA, INC.; UDL LABORATORIES, INC.; WARRICK PHARMACEUTICALS CORPORATION; WATSON LABORATORIES, INC.; WATSON PHARMA, INC.; WATSON PHARMACEUTICALS, INC.; WYETH, INC.; WYETH PHARMACEUTICALS, INC.; ZLB BEHRING, L.L.C., and FICTITIOUS DEFENDANTS 1 through 200, whose true names are not presently know, but who are manufacturers, distributors, marketers, and/or sellers of prescription drugs who reported or caused to be reported false and inflated pricing information to industry publishers upon which information the Alabama Medicaid Agency relied in reimbursing providers for the dispensing of such drugs, and whose true names will be added upon discovery,

Defendants.

Pursuant to 28 U.S.C. § 1441 *et seq.*, 28 U.S.C. §§ 1331 and 1367(a), and 31 U.S.C. § 3732(b), Defendant Dey, L.P. ("Dey") hereby gives notice of removal of this civil action from the Circuit Court of Montgomery County, Alabama (the "State of Alabama Action") to the United States District Court for the Middle District of Alabama.[1]

I. THIS COURT HAS ORIGINAL JURISDICTION OF THIS ACTION PURSUANT TO 31 U.S.C. § 3732(b) AND 28 U.S.C. § 1331

1. On September 11, 2006, the United States delivered to Dey's counsel the unsealed complaint in an action entitled *United States of America ex rel. Ven-A-Care of the Florida Keys, Inc. v. Dey, Inc. et al.*, Civil Action No. 05-11084-MEL (D. Mass.) (the "Federal *Qui Tam* Action"). The unsealed complaint alleges that the "United States brings this action to recover treble damages and civil penalties under the False Claims Act ("FCA"), 31 U.S.C. § 3729-33 . . . ." Federal *Qui Tam* Action Complaint at ¶ 1. (A copy of the unsealed complaint in the Federal *Qui Tam* Action is annexed hereto as Exhibit A.)

2. One of the FCA provisions under which the United States is suing Dey provides that:

> The district courts shall have jurisdiction over any action brought under the laws of any State for the recovery of funds paid by a State or local government *if the action*

[1] Notices of removal or supplemental notices of removal are being filed contemporaneously in similar actions pending in the following jurisdictions in addition to Alabama: Arizona, Florida, Hawaii, Illinois, Kentucky, Mississippi, Nevada, Ohio, Pennsylvania, South Carolina, Wisconsin, and in three actions brought in the courts of the State of New York by the counties of Erie, Oswego, and Schenectady. Dey intends to notify the *Judicial Panel on Multidistrict Litigation* ("JPML") that this action is closely related to several actions pending before the United States District Court for the District of Massachusetts, which has been designated by the JPML to oversee the federal pricing litigation and where the Department of Justice has two pending actions relating to Average Wholesale Price.

> *arises from the same transaction or occurrence as an action brought under section 3730 [of Title 31].*

31 U.S.C. § 3732(b) (emphasis added).

3. The United States brought the Federal *Qui Tam* Action against Dey pursuant to an Order by the United States District Court for the District of Massachusetts dated September 9, 2006 (the "September 9 Order"), granting, *inter alia*, the motion of the United States to lift the seal and serve the unsealed complaint in the Federal *Qui Tam* Action on Dey. (A copy of the September 9 Order is attached hereto as Exhibit B.)

4. The Federal *Qui Tam* Action arises from the same alleged transactions and occurrences that form the basis for the State of Alabama Action against Dey.

5. The State of Alabama Action seeking recovery of funds paid by Alabama has become removable under 28 U.S.C. §§ 1441 and 1446 because the district courts of the United States have original jurisdiction over the State of Alabama Action pursuant to 31 U.S.C. § 3732(b) and 28 U.S.C. § 1331. Dey is filing this notice of removal within thirty (30) days of its receipt of the September 9 Order and the unsealed Federal *Qui Tam* Complaint against it, and removal is therefore timely. 28 U.S.C. § 1446(b). Any claims in this action over which the Court does not have original jurisdiction under 31 U.S.C. § 3732(b) and 28 U.S.C. § 1331 are within the Court's supplemental jurisdiction under 28 U.S.C. § 1367(a).

6. Pursuant to 28 U.S.C. § 1446(a) and Local Rule 81.1, annexed hereto as Exhibit C is a true and correct copy of Plaintiff's Second Amended Complaint in this action along with all other process, pleadings, and orders heretofore served upon Defendants in this action.

In further support of removal to this Court, Dey states:

7. Both the State of Alabama Action and the Federal *Qui Tam* Action alleged that Dey fraudulently manipulated its published drug prices as part of an unlawful scheme to increase sales by guaranteeing excessive Medicaid reimbursement to providers selling Dey products. *See, e.g.*, Second Amended Complaint at ¶¶ 1, 103; Federal *Qui Tam* Complaint at ¶¶ 3, 50. Dey denies all of these allegations.[2]

8. The Medicaid program is a joint federal and state program that provides medical coverage for the indigent and disabled. *See* Federal *Qui Tam* Complaint at ¶¶ 17-18[3]; Second Amended Complaint at ¶ 98; *see also* 42 U.S.C. §§ 1396a, 1396d(b).

9. Alabama provides coverage for prescription pharmaceutical products, including drugs sold by Dey, as part of the Medicaid program. *See* Federal *Qui Tam* Complaint at ¶ 21; Second Amended Complaint at ¶¶ 1, 99.

10. Local drug providers – primarily retail pharmacies – dispense prescription drugs to Medicaid beneficiaries and then submit a claim for reimbursement to the Medicaid program for the state in which they are located. *See* Second Amended Complaint at ¶¶ 99-100; Federal *Qui Tam* Complaint at ¶¶ 30-32.

11. Under federal supervision and within limits set by the federal Medicaid regulations, reimbursement for prescription drugs dispensed to Medicaid beneficiaries is set by the states pursuant to formulas adopted by the state and approved at

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2 The Federal *Qui Tam* Action also contains allegations concerning the federal Medicare program. The alleged "scheme" concerning Medicare set forth in the Federal *Qui Tam* Action is substantially similar to the "scheme" alleged with regard to the Medicaid program in both the Federal *Qui* Tam Action and the Second Amended Complaint in this action.

3 This citation refers to paragraph 17-18 under heading VI, subheading A in the Federal *Qui Tam* Complaint.

the federal level by the Secretary of the Department of Health and Human Services. *See* 42 C.F.R. §§ 447.301, 447.331-447.333; *see also* Federal *Qui Tam* Complaint at ¶¶ 37-38. Alabama alleges that it calculates the reimbursement for pharmaceuticals dispensed to Alabama Medicaid beneficiaries according to "statutory and administrative formulas." Second Amended Complaint ¶¶ 99-100. The same formulas are alleged in the Federal *Qui Tam* Complaint. *Compare* Federal *Qui Tam* Complaint at ¶¶ 37-41 *with* Second Amended Complaint at ¶¶ 99-100.

12. Alabama alleges that its Medicaid reimbursement formula relied, in part, on prices set by Dey and other manufacturers to reimburse Alabama pharmacies and other Alabama drug providers. *See* Second Amended Complaint at ¶ 100. These reported benchmark prices are known in the industry by two commonly used acronyms alleged in the Second Amended Complaint: AWP and WAC. The letters AWP stand for "average wholesale price"; and WAC stands for "wholesale acquisition cost." *Id.* The Federal *Qui Tam* Complaint makes the same allegations. *See, e.g.*, Federal *Qui Tam* Complaint at ¶¶ 39, 42, 50.

13. The Medicare Part B program is a federal program which provides medical coverage for the elderly and disabled. Federal *Qui Tam* Complaint at ¶ 24; Second Amended Complaint at ¶ 101; *see also* 42 U.S.C. § 1396k.

14. The Medicare Part B program also provides coverage for certain prescription pharmaceutical products, including drugs sold by Dey. Federal *Qui Tam* Complaint at ¶¶ 25-26, 48; Second Amended Complaint at ¶¶ 99, 101-02. For covered drugs, the Medicare Part B program pays 80% of the cost of covered pharmaceutical products and the beneficiaries pay the remaining 20%. *See id.*

15. Alabama, through its Medicaid program, pays drug providers the 20% co-payment for drugs dispensed under the Medicare Part B program for those Alabama residents who qualify for both Medicaid and Medicare, subject to a limit equal "to the amount Alabama Medicaid would have paid if it were the only payor." Second Amended Complaint at ¶ 99.

16. Medicare reimbursement under the Part B program is governed by federal statutes and regulations. *See* Federal *Qui Tam* Complaint at ¶¶ 45-48; 42 U.S.C. § 1395u; 42 C.F.R. §§ 405.517 (1992-2004), 414.707 (2005). The Federal *Qui Tam* Complaint alleges that from 1992 through January 1, 2005, these reimbursement statutes and regulations provided reimbursement based, in part, on AWPs allegedly set by manufacturers, such as Dey. *See* Federal *Qui Tam* Complaint at ¶¶ 45-47. Thus, an allegedly "inflated" AWP would lead to allegedly "inflated" amounts of reimbursement for co-payments, including any co-payments paid by a state Medicaid program, such as Alabama's Medicaid program, as the same underlying transaction is allegedly at issue.

17. The Federal *Qui Tam* Action and the Alabama Action both allege that Dey reports to certain publishers the AWP and WAC prices for its products. *See, e.g.*, Second Amended Complaint at ¶ 103; Federal *Qui Tam* Complaint at ¶¶ 50-51.

18. The Federal *Qui Tam* Complaint alleges that the "AWPs and WACs relied upon by State Medicaid programs have generally been those published by" Thompson Publishing (*Red Book*), First DataBank (*Blue Book*), and Medi-Span, Inc. (*Hospital Formulary Pricing Guide*). Federal *Qui Tam* Complaint at ¶ 42. Alabama alleges that its Medicaid program relies on the AWPs and WACs published by First

DataBank in the *Blue Book* and AWPs and WACs published in the *Red Book*. Second Amended Complaint at ¶ 103.

19. The central allegation underlying both the State of Alabama Action and the Federal *Qui Tam* Action are that Dey intentionally reported "inflated" AWP and WAC prices to these pharmaceutical pricing publishers, including First DataBank, and that these allegedly "inflated" prices caused the United States and Alabama's Medicaid program to pay excessive reimbursement to providers for drugs dispensed to beneficiaries of the Medicaid program and to qualified beneficiaries of the Medicare Part B program. *Compare* Second Amended Complaint at ¶¶ 103-07 *with* Federal *Qui Tam* Complaint at ¶¶ 50-61.

20. Both Alabama, in this action, and the United States, in the Federal *Qui Tam* Action, seek to recover from Dey alleged overpayments made by the Medicaid program for each and every Medicaid pharmaceutical claim in Alabama for a Dey product dispensed or administered by a pharmacy or other health care provider. The amount of these alleged overpayments in Alabama, if any, has been paid by Alabama and the federal government since the federal government is responsible for a portion of Alabama's Medicaid costs. *See* 42 U.S.C. § 1396a; 42 U.S.C. § 1396d(b); Federal *Qui Tam* Complaint at ¶ 18[4]; Second Amended Complaint at ¶ 98.

21. On or about January 26, 2005, the State of Alabama filed this action in the Circuit Court of Montgomery County, Alabama (Case No. CV-05-219).

22. The State of Alabama Action could not be removed by Dey to the United States District Court on the grounds set forth herein until September 11, 2006

[4] This citation refers to paragraph 18 under heading VI, subheading A in the Federal *Qui Tam* Complaint.

because the Federal *Qui Tam* Action remained under seal and the Government had not intervened against Dey. By virtue of the Government's intervention, the unsealing of the Federal *Qui Tam* Complaint against Dey, and delivery of the unsealed Federal *Qui Tam* Complaint to Dey's counsel on September 11, 2006 pursuant to the September 9 Order directing service and severing the claims of the United States from the Relator's, the State of Alabama Action became removable, on September 11, 2006, under 28 U.S.C. §§ 1441 and 1446(b) on the grounds that an action under 31 U.S.C. § 3730 had been brought against Dey and a federal question was created under 28 U.S.C. § 1331.

II. PRIOR PROCEEDINGS IN THE STATE OF ALABAMA ACTION

23. Dey was served with the summons and complaint in this action on or about April 13, 2005.

24. On or about April 14, 2005, the State of Alabama filed its First Amended Complaint in this action.

25. On or about April 29, 2005, Dey served and filed a motion to dismiss the claims in this action or, in the alternative, a motion for a more definite statement. The other Defendants also filed motions to dismiss on or about April 28 and April 29, 2005, and June 19, 2006, with most of the other Defendants also filing, in the alternative, motions for a more definite statement.

26. While the motions to dismiss were pending, Defendants, on or about July 13, 2005, removed this action to the United States District Court for the Middle District of Alabama. The grounds for the July 13, 2005 removal were different from the grounds alleged in this notice.

27. On or about July 21, 2005, Alabama moved to remand this action. This action was remanded to the Circuit Court of Montgomery County, Alabama, on or about August 11, 2005.

28. On September 30, 2005, a hearing was held on the motions to dismiss or for a more definite statement, and on or about October 13, 2005 all of the Defendants' motions to dismiss were denied and the motions for a more definite statement were granted, in part, and Alabama was ordered to amend its complaint.

29. On or about January 11, 2006, the State of Alabama filed its Second Amended Complaint. The Second Amended Complaint did not contain grounds that would have made it removable.

30. On or about January 30, 2006, Dey filed its answer to the Second Amended Complaint.

31. On or about September 15, 2006, Dey filed a motion to sever or for separate trial and its opposition to the state's proposed trial tracks.

32. On or about September 28, 2006, the Alabama state court denied Dey's motion to sever or for a separate trial and denied similar motions filed by certain of the other Defendants, finding that "there are questions of law and facts common to all the parties and that the transactions and occurrences in question all dealt with the Alabama Medicaid Agency . . . ." *See State of Alabama v. Abbott Laboratories, Inc.*, et al., No. CV-05-219 (Ala. Cir. Ct. filed Sept. 29, 2006). (A copy of the state court's Order is annexed hereto as Exhibit D.)

III. THE GROUNDS OF THE JULY 13, 2005 REMOVAL ARE DIFFERENT THAN THE GROUNDS ALLEGED IN THIS NOTICE

33. The July 13, 2005 removal was based on the premise that there existed federal question jurisdiction in this action pursuant to *Grable & Sons Metal Prods., Inc. v. Darue Engineering & Manufacturing*, 125 S. Ct. 2363 (June 13, 2005).

34. In the August 11, 2005 Order remanding this action, the court held that:

> After careful consideration of the state-law claims presented in this case, the court does not believe that the claims "necessarily raise a stated federal issue, actually disputed and substantial, which a federal forum may entertain without disturbing any congressionally approved balance of federal and state judicial responsibilities."

State of Alabama v. Abbott Laboratories, Inc., et al., No. 2:05cv647-T (M.D. Ala. Filed Aug. 11, 2005) (quoting *Grable & Sons Metal Prods., Inc.*, 125 S. Ct. at 2368 (June 13, 2005)). (A copy of the August 11 Order is annexed hereto as Exhibit E). Here, the grounds for removal are different.

35. The basis for removal under the FCA, as alleged in this notice, was not previously presented, argued or considered.

IV. THE NOTICE OF REMOVAL IS TIMELY

36. Dey's counsel first received on September 11, 2006 a copy of the unsealed United States' Complaint filed against Dey in the Federal *Qui Tam* Action.[5]

37. Prior to September 11, 2006, Dey had not received any other paper advising it that the Federal *Qui Tam* Action was unsealed as against Dey.

38. This Notice of Removal is timely because it has been filed within 30 days of Dey's first receipt of the pleading, order, and other paper from which Dey was

[5] Dey did not receive a copy of the September 9, 2006 Order until after September 11, 2006.

first able to ascertain that the State of Alabama Action had become removable, pursuant to 28 U.S.C. § 1446(b), and removal is not based on 28 U.S.C. § 1332. While citizenship of Defendants is not relevant to a removal based on federal question jurisdiction, we note that no Defendant in the State of Alabama Action is a citizen of Alabama.

39. The Federal *Qui Tam* Action is "an action brought under section 3730" of Title 31 in that it asserts claims on behalf of the relator, Ven-A-Care of the Florida Keys, Inc. ("Ven-A-Care"), and the United States for alleged violations of 31 U.S.C. § 3729. *See* 31 U.S.C. § 3730(b)(1); *see also* Federal *Qui Tam* Complaint at ¶¶ 62-64, 65-67. The State of Alabama Action also now presents a federal question by virtue of the Federal Government's assertion in the Federal *Qui Tam* Action of the same claims asserted by Alabama.

V. REMOVAL WILL PERMIT THIS ACTION TO BE LITIGATED ALONG WITH THE FEDERAL *QUI TAM* AND OTHER SIMILAR PRICING ACTIONS CONSOLIDATED IN A MULTIDISTRICT LITIGATION

40. State law actions arising in connection with a *qui tam* action should be litigated in a single forum. *See United States ex rel. LaCorte v. Merck & Co.*, 99-3807, 2004 U.S. Dist. LEXIS 4860, *25 (E.D. La. Mar. 24, 2004) (granting state's motion to intervene in a false claims act suit concerning alleged excess Medicaid expenditures for a drug because, among other things, "it would serve judicial economy to finalize the matter . . . in one action as opposed to requiring the State to file a separate action . . . based on the same facts."). 31 U.S.C. § 3732(b) creates federal subject matter jurisdiction for related state actions.

41. 31 U.S.C. § 3730(c) provides that the United States Government shall have "primary responsibility" for prosecuting the Federal *Qui Tam* Action, which encompasses the claims asserted by Alabama in this action.

42. In addition, though sealed, the Federal *Qui Tam* Action preceded the State of Alabama Action. Accordingly, this action must yield to the federal action in the event of any conflict. 31 U.S.C. § 3730(b)(5) provides "no person other than the Government may intervene or bring a related action based on the facts underlying the pending action [*i.e.*, a federal *qui tam* action]."

43. This action is also virtually identical to other cases against Dey that have been transferred from district courts and consolidated in a multidistrict litigation proceeding, *In re Pharmaceutical Industry Average Wholesale Price Litigation*, MDL No. 1456 (the "AWP MDL"), which is currently pending before the Honorable Patti B. Saris in the United States District Court for the District of Massachusetts.

44. The United States recently filed a Notice of Related Action in the Federal *Qui Tam* Action for the purpose of transferring that action to Judge Saris.

45. Like this action, other cases now pending in the AWP MDL were originally filed in the state courts before removal to federal court and transfer to the AWP MDL. The AWP MDL currently includes similar actions brought by the States of California, Montana, Nevada and Arizona.[6] Dey will shortly notify the Judicial Panel on Multidistrict Litigation that this action is closely related to those pending before Judge Saris in the AWP MDL and thus should be treated as a "tag-along action" within the meaning of the Rules of the Judicial Panel on Multidistrict Litigation.

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[6] As in the Federal *Qui Tam* Action, Ven-A-Care is the relator in *State of California ex rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc. et al.*, California's action against Dey (and other defendants), brought under the California False Claims Act, which is pending in the AWP MDL.

VI. ALL DEFENDANTS CONSENT TO REMOVAL

46. All Defendants who have been served in the State of Alabama Action consent to the removal of this action to this Court. (Annexed hereto as Exhibit F are each served Defendant's written consent to removal of the State of Alabama Action to this Court.)

47. The District Court also will have supplemental jurisdiction, pursuant to 28 U.S.C. § 1367(a), over the claims asserted against the other Defendants in this action. Original jurisdiction exists over the claims in this action asserted against Dey. The state court has denied Defendants' numerous motions to sever or for separate trials. (*See* Exhibit D.) The Defendants' time to seek review of the state court's denial of their motions to sever or for separate trials has not yet run. In denying the motions to sever, the state court has ruled that the claims against the other Defendants are part of the same case and controversy. This Court has supplemental jurisdiction over those claims pursuant to 28 U.S.C. § 1367(a).

48. No Defendant waives any defense to the Complaint, including but not limited to lack of service, improper service or lack of personal jurisdiction.

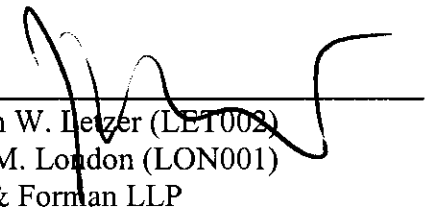
VII. COMPLIANCE WITH 28 U.S.C. § 1446(d)

49. Pursuant to 28 U.S.C. § 1446(d), Dey shall file a copy of this Notice of Removal with the Clerk of the Court of the Circuit Court of Montgomery County, Alabama and will serve all counsel of record in this action with this Notice of Removal promptly after its filing.

WHEREFORE, Dey notices the removal of this case to the United States District Court for the Middle District of Alabama pursuant to 28 U.S.C. § 1441 and 31 U.S.C. § 3732(b).

Dated this 11th day of October, 2006.

Respectfully Submitted,



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CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing *Notice of Removal* (the "Removal") upon Plaintiff's counsel by placing a copy in the United States Mail, postage prepaid, and properly addressed this the 11th day of October, 2006.

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I further certify that, in accordance with an agreement among defense counsel, I have served a copy of the Removal by electronic mail upon counsel for each of the remaining parties listed below on the same date.

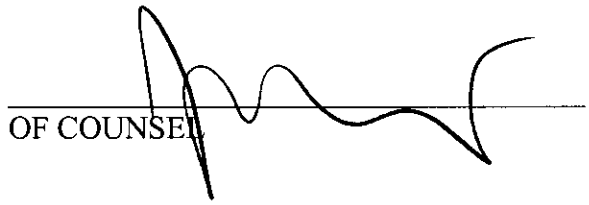

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EXHIBIT A

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA *ex rel.* VEN-A-CARE OF THE FLORIDA KEYS, INC., a Florida Corporation, by and through its principal officers and directors, ZACHARY T. BENTLEY, T. MARK JONES, Plaintiffs, v. DEY, INC., DEY L.P., INC., and DEY L.P., Defendants.	Civil Action No. 05-11084-MEL (Consolidated with certain claims severed from Civil Action No. 00-10698-MEL) **FILED IN CAMERA AND UNDER SEAL**

UNITED STATES' COMPLAINT

The United States brings this action to recover losses sustained by the Medicare and Medicaid programs as a result of the sustained efforts of the defendants Dey, Inc., Dey L.P., Inc., and Dey L.P. (collectively, "Dey") to defraud these programs. Over the course of a number of years, Dey has reported inflated drug prices knowing that Medicare and Medicaid would rely on those prices to set reimbursement rates for Dey's pharmaceutical products. Dey's actual sales prices for its pharmaceutical products were and are far less than the prices reported by Dey. By knowingly reporting fraudulently inflated prices – sometimes 1000% higher than Dey's actual prices – Dey has ensured that its retail customers and other providers who dispense its drugs received inflated reimbursement and profits from Medicare and Medicaid. Dey has used the public fisc as a marketing tool, actively promoting the government-funded "spread" between

(1) its fraudulently inflated prices and (2) its actual sales prices as an inducement to its customers. These efforts have allowed Dey to increase its profits by boosting sales for its drugs.

I. NATURE OF ACTION

1. The United States brings this action to recover treble damages and civil penalties under the False Claims Act ("FCA"), 31 U.S.C. §§ 3729-33, and to recover damages and other monetary relief under the common law or equitable theories of fraud and unjust enrichment.

2. The United States bases its claims on Dey having caused the submission of false or fraudulent claims to the United States in violation of 31 U.S.C. § 3729(a)(1), and having made and used false statements to get false or fraudulent claims paid by the United States in violation of 31 U.S.C. § 3729(a)(2).

3. Dey has engaged in a fraudulent scheme that has caused the Medicare and Medicaid programs to pay excessive reimbursement to Dey's customers, including pharmacies, homecare pharmacies, and other purchasers of Dey products. In furtherance of this scheme, Dey reported false, fraudulent and inflated drug prices for certain drugs (listed in paragraph 29 below) to several price reporting compendia that the Medicare and Medicaid programs relied upon to set reimbursement rates for Dey's customers. A chart showing examples of the differences between the prices at which Dey actually has sold its drugs and the false prices reported by Dey is attached as Exhibit A. At all relevant times, Dey knew that the Medicare and Medicaid programs relied on Dey's reported prices to those compendia to set reimbursement rates for claims submitted for Dey's drugs. Dey then sold its drugs for far lower prices, and marketed to existing and potential customers the government-funded "spread" between the

inflated reimbursement amounts and the actual acquisition costs of the drugs to boost Dey's sales and profits.

4. At all relevant times, Dey knew that its false price reporting and marketing efforts would cause its customers to submit claims for fraudulently inflated Medicare and Medicaid reimbursement.

5. Dey's fraudulent scheme to induce customers to purchase its products by ensuring that federal and state reimbursement rates for those products would be set at artificially inflated levels violated the FCA, the federal anti-kickback statute, 42 U.S.C. § 1320a-7b(b), common law and numerous state laws.

6. In order to get fraudulent claims paid by the United States, Dey also routinely made false statements directly to state Medicaid programs by reporting these same fraudulently inflated prices to the states. These statements violated the FCA, common law and various state laws.

7. The United States timely asserts the causes of action alleged herein based on the filing of relator's complaint in this action.

II. JURISDICTION

8. The Court has subject matter jurisdiction to entertain this action under 28 U.S.C. §§ 1331 and 1345 and supplemental jurisdiction to entertain the common law causes of action pursuant to 28 U.S.C. § 1367(a). The Court may exercise personal jurisdiction over Dey pursuant to 31 U.S.C. § 3732(a) because Dey transacts business in the District of Massachusetts.

III. VENUE

9. Venue is proper in the District of Massachusetts under 31 U.S.C. § 3732 and 28 U.S.C. § 1391(b) and (c) because Dey has transacted business in this District.

IV. PARTIES

10. The United States brings this action on behalf of the Department of Health and Human Services ("HHS") and the Centers for Medicare & Medicaid Services ("CMS") (formerly known as the Health Care Financing Administration), which administer the Medicare and Medicaid programs.

11. Relator Ven-A-Care of the Florida Keys, Inc. ("Ven-A-Care"), is a corporation organized under the laws of Florida, with its principal offices in Key West, Florida. Ven-A-Care is a pharmacy licensed to provide prescription drugs specified in this Complaint and has been, during the relevant period of this Complaint, a Medicare and Florida Medicaid provider. Ven-A-Care's principal officers and/or directors during the relevant time period have included John M. Lockwood, M.D., Zachary Bentley, Luis Cobo and T. Mark Jones, who are each citizens of the United States and reside in Key West, Florida. The FCA, 31 U.S.C. § 3730(b)(1), provides that private parties may bring a lawsuit on behalf of the United States to recover damages for false claims. Ven-A-Care brought this action against Dey on behalf of itself and the United States.

12. Defendant Dey, Inc. is a corporation organized under the laws of Delaware with its principal offices in Napa, California. Prior to June 30, 1998, Dey, Inc. was known as "Dey Laboratories, Inc."

13. Defendant Dey L.P., Inc. is a corporation organized in 1993 under the laws of Delaware with its principal offices in Napa, California. Prior to June 30, 1998, Dey L.P., Inc.

was known as "Dey Laboratories L.P., Inc." Upon information and belief, Dey L.P., Inc. is wholly owned by Dey, Inc. Pursuant to rule 15(c) of the Federal Rules of Civil Procedure, the claims against Dey L.P., Inc. relate back to the dates of the original pleadings in these consolidated cases.

14. Defendant Dey L.P. is a limited partnership organized in 1993 under the laws of Delaware. Prior to June 30, 1998, Dey L.P. was known as "Dey Laboratories L.P.." Upon information and belief, the general partner of Dey L.P. is Dey, Inc., and the sole limited partner of Dey L.P. is Dey L.P., Inc., which owns 99 percent of the assets of Dey L.P. Pursuant to rule 15(c) of the Federal Rules of Civil Procedure, the claims against Dey L.P. relate back to the dates of the original pleadings in these consolidated cases.

15. At all times material to this action, Dey has transacted business in the District of Massachusetts by, including but not limited to, selling and distributing its drugs, including those identified in this Complaint, to purchasers within the District of Massachusetts.

V. THE LAW

A. The False Claims Act

15. The FCA provides in pertinent part, that:

> (a) Any person who (1) knowingly presents, or causes to be presented, to an officer or employee of the United States Government or a member of the Armed Forces of the United States a false or fraudulent claim for payment or approval; (2) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Government; (3) conspires to defraud the Government by getting a false or fraudulent claim paid or approved by the Government . . . .
>
> * * *
>
> is liable to the United States Government for a civil penalty of not less than $5,000 and not more than $10,000, plus 3 times the

> amount of damages which the Government sustains because of the act of that person . . . .
>
> (b) For purposes of this section, the terms "knowing" and "knowingly" mean that a person, with respect to information (1) has actual knowledge of the information; (2) acts in deliberate ignorance of the truth or falsity of the information; or (3) acts in reckless disregard of the truth or falsity of the information, and no proof of specific intent to defraud is required.

31 U.S.C. § 3729.

16. Pursuant to the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Debt Collection Improvement Act of 1996, 28 U.S.C. § 2461 (notes), and 64 Fed. Reg. 47099, 47103 (1999), the civil penalties were adjusted to $5,500 to $11,000 for violations occurring on or after September 29, 1999.

B. The Federal Anti-Kickback Statute

17. Congress first enacted the federal anti-kickback statute, 42 U.S.C. § 1320a-7b(b), in 1972 to protect the integrity of the Medicare and Medicaid programs. Congress strengthened the statute in 1977, and again in 1987, to ensure that kickbacks masquerading as legitimate transactions would not evade its reach. *See* Social Security Amendments of 1972, Pub. L. No. 92-603, §§ 242(b) and (c); 42 U.S.C. § 1320a-7b, Medicare-Medicaid Antifraud and Abuse Amendments, Pub. L. No. 95-142; Medicare and Medicaid Patient and Program Protection Act of 1987, Pub. L. No. 100-93.

18. The anti-kickback statute prohibits any person or entity from making or accepting payment to induce or reward any person for referring, recommending or arranging for federally-funded medical items, including items provided under the Medicare and Medicaid programs. In pertinent part, the statute provides:

> (b) Illegal remuneration
>
> * * *
>
> (2) whoever knowingly and willfully offers or pays any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind to any person to induce such person --
>
> (A) to refer an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a Federal health care program, or
>
> (B) to purchase, lease, order or arrange for or recommend purchasing, leasing or ordering any good, facility, service, or item for which payment may be made in whole or in part under a Federal health care program,
>
> shall be guilty of a felony and upon conviction thereof, shall be fined not more than $25,000 or imprisoned for not more than five years, or both.

42 U.S.C. § 1320a-7b(b). Those who violate the statute also are subject to exclusion from participation in federal health care programs and, effective August 6, 1997, civil monetary penalties of up to $50,000 per violation and up to three times the amount of remuneration paid. 42 U.S.C. §§ 1320a-7(b)(7) and 1320a-7a(a)(7).

VI. THE FEDERAL HEALTHCARE PROGRAMS

16. The Medicare and Medicaid programs were created in order to provide access to healthcare for elderly, indigent or disabled residents of the United States.

A. The Medicaid Program

17. Medicaid is a joint federal-state program that provides health care benefits for certain groups, primarily the poor and disabled.

18. The federal Medicaid statute sets forth the minimum requirements for state Medicaid programs to qualify for federal funding. 42 U.S.C. § 1396a.

19. The federal portion of states' Medicaid payments, known as the Federal Medical Assistance Percentage ("FMAP"), is based on a state's per capita income compared to the national average. 42 U.S.C. § 1396d(b). Among the states, the FMAP is at least 50%, and as high as 83%.

20. The Medicaid statute requires each participating state to implement a plan containing certain specified minimum criteria for coverage and payment of claims. 42 U.S.C. §§ 1396, 1396a(a)(13), 1396a(a)(30)(A).

21. The Medicaid programs of all states reimburse for prescription drugs.

22. The vast majority of states award contracts to private companies to evaluate and process Medicaid recipients' claims for payment. Typically, after processing the claims, these private companies then generate funding requests to the state Medicaid program, which in turn obtains federal funds from the United States.

23. By becoming a participating supplier in Medicaid, suppliers agree to abide by all laws, regulations, and procedures applicable to that program, including those governing reimbursement.

B. The Medicare Program

24. In 1965, Congress enacted Title XVIII of the Social Security Act, known as the Medicare program, to pay for the costs of certain healthcare services and items. Entitlement to Medicare is based on age, disability or affliction with end-stage renal disease. 42 U.S.C. §§ 426-426a, 1395o.

25. HHS is responsible for the administration and supervision of the Medicare program. CMS is an agency of HHS and directly administers the Medicare program. The Medicare program has several parts, including Medicare Part B ("Supplementary Medical Insurance for the Aged and Disabled"), which covers physician services, as well as durable medical equipment ("DME") and certain drug products and supplies. 42 U.S.C. § 1395k; 42 C.F.R. § 410.10.

26. Medicare Part B generally covers drugs which are provided either: (a) incident to a physician's service and cannot usually be self-administered (42 C.F.R. § 410.26 (e.g., certain oncology drugs)); or (b) in conjunction with the medical necessity of an infusion pump or nebulizer or other DME device payable under Medicare's DME benefit. 42 C.F.R. §§ 405.517, 414.701.

27. During the relevant time period, CMS contracted with private insurance carriers ("Contractors") to administer and pay Part B claims from the Medicare Trust Fund. 42 U.S.C. § 1395u. In this capacity, the Contractors act on behalf of CMS. 42 C.F.R. § 421.5(b).

28. Contractors receive, process and pay claims under Medicare Part B for drugs from various Medicare providers and suppliers. Typically, once a contractor approves a claim, the contractor then submits a payment request to a Medicare bank account funded by federal funds.

C. Drug Reimbursement Under Medicaid and Medicare

29. The Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 301-97, requires pharmaceutical companies to submit to the Food and Drug Administration ("FDA") a listing of every drug product in commercial distribution. 21 U.S.C. § 355. The FDA provides for the assignment to each listed drug product of a unique 11-digit, 3-segment number, known as the

National Drug Code ("NDC"). FDA has assigned approximately 170,000 NDCs to drug products. The drugs and corresponding NDCs at issue in this case are listed below:

Description	**NDC number**
Albuterol Inhalation Aerosol Metered-Dose Inhaler, 17g	49502-0303-17
Albuterol Inhalation Aerosol Metered-Dose Inhaler, 17g	49502-0333-17
Albuterol Inhalation Aerosol MDI Refill, 17g	49502-0303-27
Albuterol Inhalation Aerosol MDI Refill, 17g	49502-0333-27
Albuterol Sulfate Inhalation Solution .5% 5mg/ml Size, 20mL MD	49502-0196-20
Albuterol Sulfate .5% (Sterile) 20mL MD	49502-105-01
Albuterol Sulfate Unit Dose, 0.083% inhalation solution, package of 25, 2.5 mg/3ml	49502-697-03, J7620
Albuterol Sulfate Unit Dose, 0.083% inhalation solution, package of 30, 2.5 mg / 3 ml	49502-697-33
Albuterol Sulfate Unit Dose, 0.083% inhalation solution, package of 60, 2.5 mg 3 ml	49502-697-60
Cromolyn Sodium Inhalation Solution 20 mg/2 ml, unit dose vials, 120s	49502-0689-12
Cromolyn Sodium, Inhalation Solution 20 mg/2 ml, unit dose vials, 60s	49502-0689-02, J7630
Ipratropium Bromide Inhalation Solution .02%, .5mg/2.5 ml, 30s	49502-685-33
Ipratropium Bromide Inhalation Solution .02%, .5mg/2.5ml, 60s	49502-685-60
Ipratropium Bromide Inhalation Solution .02%, .5mg/2.5 ml, 25s	49502-685-03

30. Drug manufacturers, such as Dey, have not typically submitted claims for reimbursement to federal health care programs. Instead, Dey has marketed its products to its

customers, who then purchased the product either directly or through wholesalers based on a price the customers negotiated with Dey. In addition to using wholesalers, customers also purchase Dey products through group purchasing organizations ("GPO"), who negotiate prices on behalf of Dey's customers.

31. Dey's customers then submit claims for payment for Dey products to Medicare and Medicaid after dispensing or administering the Dey drug.

32. For the most part, in the Medicaid program, claims submitted by retail pharmacies are processed and tracked using the NDC of the drug.

33. The Medicare program generally uses the Healthcare Common Procedural Coding System ("HCPCS") to reimburse for drugs. The HCPCS utilizes 5-digit alphanumeric codes to identify and bill for medical products and supplies. The HCPCS code for the Dey drugs reimbursed by Medicare at issue here is J6744.

34. During the relevant period, Dey has usually reported prices to various price publishers and services on an annual basis. The price publishers used the information to publish pricing compendia.

35. The reimbursement amounts for claims submitted by Dey's customers were directly influenced by Dey's false price representations. The information contained in the published pricing compendia has been used by most third party payor insurance companies, including the Medicare program (through December 31, 2004) and Medicaid programs, in determining the reimbursement rates for prescription drugs. Dey documents show that Dey knew of the impact of its price representations on government reimbursement for claims submitted by its customers for Dey's drugs. Dey documents also show that the company

actively marketed the government-funded profits or "spreads" on its drugs created by its false price representations.

36. No governmental payor knew of or sanctioned Dey's conduct as set forth in this Complaint, i.e., its deliberate manipulation of its published prices for certain of its products to induce its customers to purchase those products.

D. Medicaid Reimbursement Formulas

37. When reimbursing for drugs, the State Medicaid programs' goal has been to pay an amount which, in the aggregate, reflects the lower of (1) the estimated acquisition cost ("EAC") of covered drugs, plus a reasonable dispensing fee, or (2) a provider's usual and customary charges to the general public. Federal regulations define "estimated acquisition cost" in part as "the agency's best estimate of the price generally and currently paid by providers for a drug . . . ." 42 C.F.R. § 447.301. To determine the EAC for a covered drug, State Medicaid programs are required to develop reimbursement formulas that must be approved by the Secretary of HHS. 42 C.F.R. §§ 447.331, 447.332, and 447.333 (2005).

38. While the specific reimbursement formulas vary from state to state, the various State Medicaid programs have generally reimbursed for each drug based on the lowest of (a) the EAC as set by the states, (b) the maximum allowable cost ("MAC") set by the state Pharmaceutical Reimbursement Boards, or (c) the providers' usual and customary charge. For multiple source drugs subject to a federal upper limit, states must in the aggregate not pay more than those limits. 42 C.F.R. §§ 447.331, 447.332 and 447.333 (2005).

39. The states' methodologies for arriving at EAC include:

A. discounting a percentage off of the Average Wholesale Price ("AWP");

B. adding a percentage to the Wholesale Acquisition Cost ("WAC") ; and/or,

C. requiring the drug companies to certify prices directly in writing to the Medicaid program in response to state requests for particular pricing information.

40. AWP is used to refer to the price at which a pharmaceutical firm or a wholesaler sells a drug to a retail Customer who then administers it to a patient. WAC is used to refer to the price at which a pharmaceutical firm typically sells a drug to wholesalers who would then resell it to a retail Customer.

41. While the majority of states have used published AWPs to calculate reimbursement, approximately six states (Alabama, Florida, Maryland, Massachusetts, Rhode Island, and Texas) have used the wholesale acquisition cost ("WAC") to set the EAC.

42. The AWPs and WACs relied upon by the State Medicaid programs have generally been those published by (1) Thomson Publishing, publisher of the *Red Book* and various other price publications, (2) First Databank, publisher of the *Blue Book* and other electronic price publications; or (3) Medi-Span, Inc., publisher of an electronic or automated price service and the Hospital Formulary Pricing Guide. Thompson Publishing, First Databank and Medi-Span, Inc. are hereafter referred to as the "Publishers" and their various publications and data services are hereinafter referred to as "Price Publications."

43. In addition to relying on the manufacturers' reported prices as published in the Price Publications, some State Medicaid programs also received price representations directly from manufacturers, and relied on these representations to confirm the accuracy of the figures they use to determine state reimbursement amounts.

44. Pursuant to section 6001 of the Deficit Reduction Act of 2005, Pub. L. 109-171, effective January 1, 2007, CMS is to provide States with "average manufacturer price" data which will give States additional drug price information.

E. Medicare Reimbursement Formulas

45. From 1992 through 1997, Medicare based its reimbursement for multi-source generic drugs, the drugs at issue here, at the lower of the EAC or the median AWP of all generic forms of a drug. 42 C.F.R. § 405.517 (1992-1998). In general, Medicare relied on median AWPs to set reimbursement rates.

46. From January 1, 1998, until December 31, 1998, Medicare based its reimbursement for all generic forms of a drug at 95% of the median AWP for the drug. Balanced Budget Act of 1997, 42 U.S.C. § 1395u(o).

47. From 1999 through 2003, Medicare reimbursed for Part B covered drugs at the lower of (a) 95% of the median published AWP for the drug; or (b) the AWP of the least expensive brand-name drug. 42 U.S.C. § 1395u(o); 42 C.F.R. § 405.517 (1999-2004). During 2004, Medicare reimbursed at a percentage of AWP dictated by statute, which, in the case of the drugs that are the subject of this complaint, was 80 percent. 42 C.F.R. § 414.707 (2005). For drugs furnished after January 1, 2005, reimbursement is no longer based on AWP but is generally based on average sales price. 42 C.F.R. § 414.904.

48. After the reimbursement amount is calculated, Medicare pays 80 percent and the Medicare beneficiary is responsible for the remaining 20 percent co-payment. If the Medicare beneficiary is also a Medicaid recipient, the Medicaid program generally pays the 20 percent Medicare co-payment.

49. Medicare generally relied upon the AWPs published by Thomson Publishing in its annual national compendium known as the Drug Topics Red Book ("Red Book"), as well as Red Book monthly updates to set reimbursement rates for covered drugs.

VII. DEY'S SCHEME

50. From on or before December 31, 1992, and continuing through 2004 in the case of the Medicare program, and to the present in the case of the Medicaid program, Dey has knowingly caused the Medicare and Medicaid programs to pay false or fraudulent claims for the following respiratory therapy medications: albuterol sulfate, albuterol MDI, cromolyn sodium, and ipratropium bromide. As part of its unlawful conduct, Dey knowingly made false or fraudulent representations about drug prices and costs to the *Red Book*, First DataBank, and Medispan, while knowing that Medicare and Medicaid would use this information in paying or approving claims for such drugs. Dey further made these representations in order to use the "spread" between cost and reimbursement to induce purchasers to buy Dey's drugs.

51. To inflate the spread, and thereby induce purchases of its drugs, Dey purposely reported to the *Red Book*, First DataBank, and Medispan (and in some instances, the states) inflated AWPs and WACs for its drugs, while simultaneously arranging for its retail customers to purchase these drugs through wholesalers at far lower prices. The Medicare and Medicaid payments, made in response to claims submitted by Dey's customers, were set based on the inflated AWPs and WACs, and the payment amounts far exceeded the actual costs of the drugs.

52. When Dey prepared to launch its albuterol, cromolyn sodium, and ipratropium bromide products in 1992, 1993, and 1996, respectively, Dey established and reported its AWP with the specific purpose of creating an attractive spread between the AWP and the actual price,

so as to create an inducement–at the expense of the Medicare and Medicaid programs–for providers to purchase the Dey product.

53. For example, on February 24, 1992, senior marketing managers at Dey developed a pricing strategy for the upcoming launch of Dey's new generic albuterol product. Dey's Vice President for Sales and Marketing issued a memorandum to, among others, the President of Dey, stating that one of Dey's pricing objectives was to "[p]rovide an incentive to retail and chain pharmacies to purchase Dey's Albuterol unit dose by increasing the spread on Medicare/Medicaid reimbursements."

54. Similarly, in late 1996, when Dey prepared to launch its ipratropium products, Dey marketing personnel prepared a marketing plan that expressly included as the company's strategy to "Set price and AWP to enhance sales while maximizing customer loyalty." Dey used a similar strategy when it launched its cromolyn sodium product in 1993.

55. Dey's reported AWPs increasingly bore little or no relationship to the actual prices being paid by Dey's customers for the specified drugs. As a result, the spreads on Dey's drugs were large and exceeded 500% in some instances. Dey manipulated and controlled the size of the "spread" on its drugs by reporting inflated AWPs and WACs, while simultaneously decreasing its sales prices to wholesalers and providers. A chart setting out some examples showing the difference between the prices at which Dey actually sold its drugs and the false prices reported by Dey is attached hereto as Exhibit A.

56. For example, the AWP per unit for Dey's most popular albuterol sulfate solution stayed constant at $30.25 per unit from 1994 through 2002. Meanwhile, the actual sales price to customers such as Ven-A-Care steadily dropped, reaching a low of $3.70 in 2002. Likewise, the

AWP per unit for Dey's ipratropium inhalation solution (size 30s) stayed constant at $52.80 per unit from 1997 through 2002, while the sales price to customers such as Ven-A-Care decreased significantly, declining to $8.25 in 2002.

57. Dey trained its sales force on the significance of Medicare and Medicaid reimbursement and the importance of the "spread" between the AWP and the customer's actual cost. In order to induce customers to purchase Dey drugs, Dey sales personnel actively marketed the spread between the AWP and its customers' actual costs: Dey went so far as to create a "Reimbursement Comparison Worksheet" to show customers that, if they purchased Dey's version of a particular generic drug, they would receive greater net reimbursement than if they purchased a competitor's version of the same or similar drug.

58. Dey also reported falsely inflated WAC prices to the *Red Book*, First DataBank, and Medispan in order to create a spread in states that relied on WAC prices as a basis for Medicaid reimbursement.

59. On May 30, 1995, a senior Dey Marketing Manager informed Dey's Vice President for Sales and Marketing, along with Dey's entire sales and marketing force, that the WAC prices that Dey was transmitting to certain states were "*not representative of our published wholesale list prices, but like AWP, is used for calculation of reimbursement.*" (Emphasis added.) On that same day, Dey informed the pricing services of false, fraudulent and inflated AWPs and WACs for Dey's albuterol sulfate inhalation solution 0.083%.

60. Throughout the relevant time period, despite steadily reducing the prices it charged its customers, Dey did not update its AWP pricing information to any of the price

reporting services. Over time, Dey's AWPs bore little or no relation to the price actually charged to any customer.

61. As a result of Dey's conduct, pharmacists and other providers submitted thousands of claims to the Medicare and Medicaid programs and received millions of dollars in excessive reimbursement.

FIRST CAUSE OF ACTION

(False Claims Act: Presentation of False Claims)
(31 U.S.C. § 3729(a)(1))

62. The United States repeats and realleges paragraphs 1 through 61 as if fully set forth herein.

63. Dey knowingly caused to be presented false or fraudulent claims for payment or approval to the United States for the drugs listed in Paragraph 29 for reimbursement that was substantially higher than providers' actual acquisition costs for those drugs and based on reported prices that were fraudulently and artificially created and manipulated by Dey. Dey knowingly used the spread as an unlawful inducement in violation of the federal anti-kickback statute, causing resulting false and fraudulent claims to be submitted.

64. By virtue of the false or fraudulent claims that Dey caused to be made, the United States has suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,000 and up to $10,000 for each violation occurring before September 29, 1999, and not less than $5,500 and up to $11,000 for each violation occurring on or after September 29, 1999.

SECOND CAUSE OF ACTION

(False Claims Act: Making or Using False
Records or Statements to Cause Claims to be Paid)
(31 U.S.C. § 3729(a)(2))

65. The United States repeats and realleges paragraphs 1 through 61 as if fully set forth herein.

66. Dey knowingly made, used, or caused to be made or used, false records or statements to cause false or fraudulent claims paid or approved by the United States. The false records or statements consisted of the false certifications and representations made or caused to be made by Dey to state Medicaid programs when seeking to ensure that the Medicaid programs would reimburse for Dey' drugs, and the false representations to the pricing publishers and services upon which Medicare and Medicaid relied.

67. By virtue of the false records or false statements made by the Dey, the United States has suffered damages and therefore is entitled to treble damages under the False Claims Act, to be determined at trial, plus civil penalties of not less than $5,000 and up to $10,000 for each violation occurring before September 29, 1999, and not less than $5,500 and up to $11,000 for each violation occurring on or after September 29, 1999.

THIRD CAUSE OF ACTION

(Unjust Enrichment)

68. The United States repeats and realleges paragraphs 1 through 61 as if fully set forth herein.

69. The United States claims the recovery of all monies by which Dey has been unjustly enriched, including profits earned by Dey because of illegal inducements Dey arranged to be paid to its customers.

70. By obtaining monies as a result of its violations of federal and state law, Dey was unjustly enriched, and is liable to account and pay such amounts, which are to be determined at trial, to the United States.

71. By this claim, the United States requests a full accounting of all revenues (and interest thereon) and costs incurred by Dey on sales to customers to whom it arranged for unlawful inducements, and disgorgement of all profits earned and/or imposition of a constructive trust in favor of the United States on those profits.

FOURTH CAUSE OF ACTION

(Common Law Fraud)

72. The United States repeats and realleges paragraphs 1 through 61 as if fully set forth herein.

73. Dey made material and false representations concerning the pricing of its drugs with knowledge of their falsity or with reckless disregard for the truth, with the intention that the United States act upon the misrepresentations to its detriment. The United States acted in justifiable reliance upon Dey' misrepresentations by making payments on the false claims.

74. Had Dey made truthful representations, the United States would not have made such payments.

75. By reason of these payments, the United States has been damaged in an as yet undetermined amount.

PRAYER FOR RELIEF

WHEREFORE, the United States demands and prays that judgment be entered in its favor against Dey, Inc., Dey L.P., Inc., and Dey L.P., jointly and severally, as follows:

1. On the First and Second Causes of Action, for the amount of the United States' damages, trebled as required by law, and such civil penalties as are required by law, together with all such further relief as may be just and proper.

2. On the Third Cause of Action, for the damages sustained and/or amounts by which Dey was unjustly enriched, including an accounting of all revenues unlawfully obtained by Dey, the imposition of a constructive trust upon such revenues, and the disgorgement of the illegal profits obtained by Dey, plus interest, costs, and expenses, and all such further relief as may be just and proper.

3. On the Fourth Cause of Action, for compensatory and punitive damages in an amount to be determined, together with costs and interest, and for all such further relief as may be just and proper.

DATED this 22d day of August, 2006.

Respectfully submitted,

PETER D. KEISLER
ASSISTANT ATTORNEY GENERAL

MICHAEL J. SULLIVAN
UNITED STATES ATTORNEY

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Exhibit A
Selected Dey AWPS, Actual Prices and Spreads

DRUG/DOSAGE	NDC	YEAR*	RED BOOK AWP	FIRST DATABANK AWP	MEDISPAN AWP	PRICE TO PHARMACY CUSTOMER (VEN-A-CARE)	SPREAD (AWP less Price)	SPREAD % (Spread/Price)
Albuterol Inhalation Solution 0.5%, 20 ml	49502-0105-01	2001	$14.99	$14.99	$14.99	$3.73	$11.26	302%
Albuterol Inhalation Solution 0.5%, 20 ml	49502-0196-20	1998	$14.99	$14.99	NO DATA	$4.95	$10.04	203%
Albuterol Inhalation Aerosol 17 gm (90 mcg Aerosol Inhaler)	49502-0303-17	2000	$21.70	$21.70	$21.70	$3.09	$18.61	602%
Albuterol Inhalation Aerosol (refill) 17 gm	49502-0303-27	2000	$19.79	$19.79	NO DATA	$2.98	$16.81	564%
Albuterol Inhalation Aerosol 17 gm (90 mcg Aerosol Inhaler)	49502-0333-17	2001	$21.70	$21.70	$21.70	$3.83	$17.87	467%
Albuterol Sulfate 0.083% 3 ml, 25s	49502-0697-03	2001	$30.25	$30.25	$30.25	$4.10	$26.15	638%
Albuterol Sulfate 0.083% 3 ml, 30s	49502-0697-33	2001	$36.30	$36.30	$36.30	$5.11	$31.19	610%
Albuterol Sulfate 0.083% 3 ml 60s	49502-0697-60	2001	$72.60	$72.60	$72.60	$9.95	$62.65	630%
Ipratropium Bromide 0.02 % 2.5 ml, 25's	49502-0685-03	2001	$44.10	$44.00	$44.10	$8.52	$35.58	418%
Ipratropium Bromide 0.02 % 2.5 ml, 30's	49502-0685-33	2001	$52.80	NO DATA	$52.80	$10.22	$42.58	417%
Ipratropium Bromide 0.02 % 2.5 ml, 60's	49502-0685-60	2001	$105.60	$105.60	$105.60	$20.45	$85.15	416%
Cromolyn Sodium 2 ml 60s	49502-0689-02	2001	$42.00	$42.00	$42.00	$9.95	$32.05	322%
Cromolyn Sodium 2 ml 120s	49502-0689-12	2001	$84.00	$84.00	$84.00	$19.80	$64.20	324%

*Showing all drugs for 2001, or the last year if drug discontinued prior to 2001.

EXHIBIT B

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, ex rel. VEN-A-CARE OF THE FLORIDA KEYS, INC., by and through its principal officers and directors, ZACHARY T. BENTLEY and T. MARK JONES, Plaintiff, v. DEY, INC.; EM PHARMA, INC.; EMD PHARMACEUTICALS, INC.; LIPHA, S.A.; MERCK-LIPHA, S.A.; and MERCK KGaA, Defendants.	) Civil Action) No. 05-11084-MEL) (Consolidated with certain) claims severed from No. 00-) 10698-MEL)) **FILED *IN CAMERA* AND**) **UNDER SEAL**

ORDER

The United States having intervened with respect to certain claims and declined to intervene as to certain other claims in this action pursuant to the False Claims Act, 31 U.S.C. § 3730(b)(4), the Court rules as follows:

IT IS ORDERED that,

1. the Redacted Third Amended Complaint in Civil Action No. 00-10698, showing claims against defendants, and a copy of the relator's filed complaint in the instant action, be unsealed and served upon the defendants by the relator within the time limit set by Fed. R. Civ. P. 4;

2. the United States' Complaint be unsealed and served upon defendants by the United States within the time limit set by Fed. R. Civ. P. 4;

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3. all other previously filed contents of the Court's file in this action remain under seal and not be made public or served upon the defendants, except for this Order and the Government's Notice of Election to Intervene, which will be served upon the defendants by the United States at the same time as service of the United States' Complaint;

4. the seal be lifted on all other matters occurring in this action relating to defendants after the date of this Order;

5. as to the part of the action in which the United States has declined to intervene, the parties shall serve all pleadings and motions filed in that part of the action, including supporting memoranda, upon the United States, as provided for in 31 U.S.C. § 3730(c)(3). The United States may order any deposition transcripts and is entitled to intervene in that part of the action, for good cause, at any time;

6. all orders of this Court shall be sent to the United States; and that

7. should the relator or the defendants propose that the part of the action in which the United States has declined to intervene be dismissed, settled, or otherwise

discontinued, the Court will solicit the written consent of the United States before ruling or granting its approval.

IT IS SO ORDERED,

This 9 day of Sept, 2006.

MORRIS E. LASKER
United States District Judge

EXHIBIT C

IN THE CIRCUIT COURT OF
MONTGOMERY COUNTY, ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	**CV – 05-219**
	)	
ABBOTT LABORATORIES, INC.; AGOURON PHARMACEUTICALS, INC.; ALCON LABORATORIES, INC.; ALLERGAN, INC.; ALPHARMA, INC.; ALZA CORPORATION; AMGEN, INC.; ANDRX PHARMACEUTICALS, INC.; ASTRAZENECA PHARMACEUTICALS LP; ASTRAZENECA LP; AVENTIS PHARMACEUTICALS, INC.; AVENTIS BEHRING, L.L.C.; BARR LABORATORIES, INC.; BAXTER HEALTHCARE CORPORATION; BAXTER INTERNATIONAL, INC.; BAYER CORPORATION; BAYER PHARMACEUTICALS CORPORATION; BAYER HEALTHCARE, LLC; BIOVAIL PHARMACEUTICALS, INC.; BOEHRINGER INGELHEIM CORPORATION; BOEHRINGER INGELHEIM PHARMACEUTICALS, INC.; BRISTOL-MYERS SQUIBB COMPANY; DEY, L.P.; EISAI, INC.; ENDO PHARMACEUTICALS, INC.; ETHEX CORPORATION; FOREST LABORATORIES, INC.; FOREST PHARMACEUTICALS, INC.; FUJISAWA HEALTHCARE, INC.; FUJISAWA USA, INC.; G.D. SEARLE, L.L.C.; GENZYME CORPORATION; GILEAD SCIENCES, INC.; HOFFMANN-LAROCHE, INC.; IMMUNEX CORPORATION; IVAX CORPORATION; IVAX PHARMACEUTICALS, INC.; JANSSEN PHARMACEUTICA PRODUCTS, LP; JOHNSON & JOHNSON; KING PHARMACEUTICALS, INC.; MCNEIL-PPC, INC.; MEDIMMUNE, INC.; MERCK & CO., INC.; MONARCH PHARMACEUTICALS, INC.; MYLAN LABORATORIES, INC.; MYLAN PHARMACEUTICALS, INC.; NOVARTIS PHARMACEUTICALS CORPORATION;	)	**JURY TRIAL DEMANDED**

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MONTGOMERY COUNTY
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SCANNED

NOVO NORDISK PHARMACEUTICALS, INC.; ORGANON PHARMACEUTICALS USA, INC.; ORTHO BIOTECH PRODUCTS, LP; ORTHO-MCNEIL PHARMACEUTICAL, INC.; PAR PHARMACEUTICAL, INC.; PFIZER, INC.; PHARMACIA CORPORATION; PHARMACIA & UPJOHN COMPANY CORPORATION; PURDUE PHARMA, L.P.; PUREPAC PHARMACEUTICAL CO.; ROCHE LABORATORIES, INC.; ROXANE LABORATORIES, INC.; SANDOZ, INC.; SANOFI-SYNTHELABO, INC.; SCHERING-PLOUGH CORPORATION; SMITHKLINE BEECHAM CORPORATION D/B/A GLAXO-SMITHKLINE; TAKEDA PHARMACEUTICALS NORTH AMERICA, INC.; TAP PHARMACEUTICAL PRODUCTS, INC.; TEVA PHARMACEUTICALS USA, INC.; UDL LABORATORIES, INC.; WARRICK PHARMACEUTICALS CORPORATION; WATSON LABORATORIES, INC.; WATSON PHARMA, INC.; WATSON PHARMACEUTICALS, INC.; WYETH, INC.; WYETH PHARMACEUTICALS, INC.; ZLB BEHRING, L.L.C., and FICTITIOUS DEFENDANTS 1 through 200, whose true names are not presently known, but who are manufacturers, distributors, marketers, and/or sellers of prescription drugs who reported or caused to be reported false and inflated pricing information to industry publishers upon which information the Alabama Medicaid Agency relied in reimbursing providers for the dispensing of such drugs, and whose true names will be added upon discovery,

Defendants.

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SECOND AMENDED COMPLAINT

The State of Alabama, by and through its Attorney General (hereinafter "the State"), files this second amended complaint against the above-named Defendants and alleges, on information and belief, the following:

INTRODUCTION

1. The Defendants have engaged in false, misleading, wanton, unfair, and deceptive acts and practices in the pricing and marketing of their prescription drug products. The Defendants' fraudulent pricing and marketing of their prescription drugs have impacted elderly, disabled, and poor Alabama citizens covered by the State's Medicaid program ("Alabama Medicaid") by causing the Alabama Medicaid Agency to pay grossly excessive prices for the Defendants' prescription drugs.

2. Fair and honest drug pricing is a matter of great importance to the State and its citizens. Expenditures by the State and its agencies for prescription drug reimbursement have increased dramatically in the past several years as a result, in part, of Defendants' fraudulent pricing scheme. Each year Alabama spends hundreds of millions of dollars on prescription drugs under the Alabama Medicaid program. In 2004 alone, Alabama Medicaid spent almost $600 million on prescription drugs. Since 1990, Alabama Medicaid prescription drug expenditures have increased tenfold. This exponential increase in prescription drug costs in recent years has contributed to a health care funding crisis within the State that requires action to ensure fair dealing between the Defendants and the State and its agencies.

3. The State is accountable to its citizens and taxpayers for how it spends limited State resources, and it is obligated to pursue any party whose unlawful conduct has led to the overspending of State funds. Consequently, the State, by and through its Attorney General,

brings this action to recover amounts overpaid for prescription drugs by Alabama Medicaid, including pharmacy dispensed drugs and co-payments for drugs covered by Medicare, as a result of the fraudulent and wanton conduct of Defendants. The State further seeks to prohibit and permanently enjoin Defendants from continuing to perpetrate their drug-pricing scheme, to require Defendants to publicly disclose true drug prices, and to require Defendants to account for and disgorge all profits obtained by Defendants as a result of their improper and unlawful actions.

4. This lawsuit seeks legal and equitable redress for the fraudulent and wanton marketing and pricing conduct of Defendants, who have profited from their wrongful acts and practices at the expense of the State.

PARTIES

5. Plaintiff is the State of Alabama. The State brings this action in its capacity as sovereign and on behalf of the Alabama Medicaid Agency.

6. The Attorney General, as chief law officer of the State of Alabama pursuant to Alabama Code § 36-15-12, is statutorily authorized to initiate and maintain this action.

Defendant Abbott

7. Defendant Abbott Laboratories, Inc. ("Abbott") is a Delaware corporation with its principal place of business located at 100 Abbott Park Road, Abbott Park, IL 60064. Ross Products is a division of Abbott. Abbott is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Abbott and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Alcon

8. Defendant Alcon Laboratories, Inc. ("Alcon") is a Delaware corporation with its principal place of business located at 6201 S. Freeway (T1-3), Fort Worth, TX 76134-2099. Alcon is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Alcon and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Allergan

9. Defendant Allergan, Inc. ("Allergan") is a Delaware corporation with its principal place of business located at 2525 Dupont Drive, Irvine, CA 92612. Allergan is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Allergan and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Alpharma Defendants

10. Defendant Alpharma, Inc. ("Alpharma") is a Delaware corporation with its principal place of business located at One Executive Drive, Fort Lee, NJ 07024-1399.

11. Defendant Purepac Pharmaceutical Co. ("Purepac"), a wholly-owned subsidiary of Alpharma, is a Delaware corporation with its principal place of business located at 14 Commerce Drive, Suite 301, Cranford, NJ 07016.

12. Alpharma and Purepac (collectively, the "Alpharma Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are

reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Alpharma Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Amgen Defendants

13. Defendant Amgen, Inc. ("Amgen") is a Delaware corporation with its principal place of business located at One Amgen Center Drive, Thousand Oaks, CA 91320-1799.

14. Defendant Immunex Corporation ("Immunex"), a Washington corporation with its principal place of business located at 51 University Street, Seattle, WA 98101, was acquired by Amgen in 2002.

15. Amgen and Immunex (collectively, the "Amgen Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Amgen Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Andrx

16. Defendant Andrx Pharmaceuticals, Inc. ("Andrx Pharm") is a Florida corporation with its principal place of business located a 4955 Orange Drive, Davie, FL 33314. Andrx Pharm is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Andrx Pharm and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The AstraZeneca Defendants

17. Defendant AstraZeneca Pharmaceuticals LP ("AstraZeneca Pharm") is a Delaware limited partnership with its principal place of business located at 1800 Concord Pike, P.O. Box 15437, Wilmington, DE 19850-5437.

18. Defendant AstraZeneca LP ("AstraZeneca"), formerly Astra Pharmaceuticals LP, is a Delaware limited partnership with its principal place of business located at 725 Chesterbrook Boulevard, Wayne, PA 19087.

19. AstraZeneca Pharm and AstraZeneca (collectively, the "AstraZeneca Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the AstraZeneca Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Aventis Defendants

20. Defendant Aventis Pharmaceuticals, Inc. ("Aventis") is a Delaware corporation with its principal place of business located at 300 Somerset Corporate Boulevard, Bridgewater, NJ 08807-2854.

21. Defendant Aventis Behring, L.L.C. ("Aventis Behring") is a Delaware limited liability company with its principal place of business located at 1020 First Avenue, King of Prussia, PA 19406–1310. Aventis Behring was formerly known as Centeon, L.L.C. and currently operates as ZLB Behring.

22. Defendant ZLB Behring, L.L.C. ("ZLB Behring"), formerly known as Aventis Behring, is a Delaware limited liability company and a subsidiary of CSL Limited of Melbourne Australia, with its principal place of business located at 1020 First Avenue, P.O. Box 61501, King of Prussia, PA 19406-0901.

23. Aventis, Aventis Behring, and ZLB Behring (collectively, the "Aventis Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Aventis Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Barr

24. Defendant Barr Laboratories, Inc. ("Barr"), a subsidiary of Barr Pharmaceuticals, Inc., is a Delaware corporation with its principal place of business located at 2 Quaker Road, P.O. Box 2900, Pomona, NY 10970-0519. Barr is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Barr and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Baxter Defendants

25. Defendant Baxter International, Inc. ("Baxter International") is a Delaware corporation with its principal place of business located at One Baxter Parkway, Deerfield, IL 60015-4633.

26. Defendant Baxter Healthcare Corporation ("Baxter Healthcare"), a wholly-owned subsidiary of Baxter International, Inc., is a Delaware corporation with its principal place of business located at One Baxter Parkway, Deerfield, IL 60015.

27. Baxter International and Baxter Healthcare (collectively, the "Baxter Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Baxter Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Bayer Defendants

28. Defendant Bayer Corporation ("Bayer"), formerly Miles, Inc., is an Indiana corporation with its principal place of business located at 100 Bayer Road, Pittsburgh, PA 15205-9707. Bayer Corporation is a wholly-owned United States subsidiary of Bayer AG, a German corporation with its principal place of business located at 51368 Leverkusen, Germany.

29. Defendant Bayer Pharmaceuticals Corporation ("Bayer Pharm") is a Delaware corporation with its principal place of business located at 400 Morgan Lane, West Haven, CT 06516.

30. Defendant Bayer Healthcare, LLC ("Bayer Healthcare") is a legally independent company with six divisions operating under the Bayer AG umbrella. Bayer Healthcare is a Delaware limited liability company with its principal place of business located at 511 Benedict Avenue, Tarrytown, NY 10591.

31. Bayer, Bayer Pharm, and Bayer Healthcare (collectively, the "Bayer Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs and biological products that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals and biological products that are manufactured, distributed, marketed, and/or sold by the Bayer Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Biovail

32. Defendant Biovail Pharmaceuticals, Inc. ("Biovail") is a Delaware corporation with its principal place of business located at 700 Route 202/206, North Bridgewater, NJ 08807. Biovail is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Biovail and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Boehringer Defendants

33. Defendant Boehringer Ingelheim Corporation ("Boehringer") is a Nevada corporation with its principal place of business located at 900 Ridgebury Road, Ridgefield, CT 06877. Boehringer includes a number of subsidiary companies that manufacture, distribute, market, and/or sell prescription drugs, including, but not limited to, the following:

a. Defendant Boehringer Ingelheim Pharmaceuticals, Inc. ("Boehringer Pharm") is a Delaware corporation with its principal place of business located at 900 Ridgebury Road, Ridgefield, CT 06877; and

b. Defendant Roxane Laboratories, Inc. ("Roxane"), a Delaware corporation with its principal place of business located at 1809 Wilson Road, Columbus, OH 43228-9579.

34. Boehringer, Boehringer Pharm, and Roxane (collectively "the Boehringer Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Boehringer Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Bristol-Myers Squibb

35. Defendant Bristol-Myers Squibb Company ("Bristol-Myers Squibb"), formerly Bristol-Myers Company, is a Delaware corporation with its principal place of business located at 345 Park Avenue, New York, NY 10154-0037. Bristol-Myers Squibb, which includes a number of divisions and/or subsidiary companies, is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Bristol-Myers Squibb, and/or its subsidiaries and divisions, and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant DEY

36. Defendant DEY, L.P. ("DEY"), formerly DEY Laboratories, is a Delaware limited partnership with its principal place of business located at 2751 Napa Valley Corporate Drive, Napa, CA 94558. DEY is an indirect subsidiary of Merck KGaA, a German pharmaceutical

conglomerate, and is an affiliate of EMD, Inc. DEY is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by DEY and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Eisai

37. Defendant Eisai, Inc. ("Eisai"), the U.S. pharmaceutical subsidiary of Tokyo-based Eisai Co., Ltd., is a Delaware corporation with its principal place of business located at 500 Frank W. Burr Boulevard, Teaneck, NJ 07666. Eisai is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Eisai and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Endo

38. Defendant Endo Pharmaceuticals, Inc. ("Endo"), formerly Endo Laboratories, L.L.C., and a subsidiary of Endo Pharmaceuticals Holdings, Inc., is a Delaware corporation with its principal place of business located at 100 Painters Drive, Chadds Ford, PA 19317. Endo is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Endo and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant ETHEX

39. Defendant ETHEX Corporation ("ETHEX"), a wholly-owned subsidiary of K-V Pharmaceutical Company, is a Missouri corporation with its principal place of business at 10888 Metro Court, St. Louis, MO 63043-2413. ETHEX is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are sold by ETHEX and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Forest Defendants

40. Defendant Forest Laboratories, Inc. ("Forest") is a Delaware corporation with its principal place of business located at 909 Third Avenue, New York, NY 10022.

41. Defendant Forest Pharmaceuticals, Inc. ("Forest Pharm"), a wholly-owned subsidiary of Forest, is a Delaware corporation with its principal place of business located at 13600 Shoreline Drive, St. Louis, MO 63045.

42. Forest and Forest Pharm (collectively, the "Forest Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, marketing, distributing, and/or selling prescription drugs that are reimbursed by State Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Forest Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Fujisawa Defendants

43. Defendant Fujisawa Healthcare, Inc. ("Fujisawa") is a Delaware corporation and a wholly-owned subsidiary of Fujisawa Pharmaceutical Company, Ltd., of Osaka, Japan. Fujisawa's principal place of business is located at Three Parkway North, Deerfield, IL 60015.

44. Defendant Fujisawa USA, Inc. ("Fujisawa USA") is or was a Delaware corporation with its principal place of business located at Three Parkway North, Deerfield, IL 60015.

45. Fujisawa and Fujisawa USA (collectively, the "Fujisawa Defendants") are or were engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are or were manufactured, distributed, marketed, and/or sold by the Fujisawa Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Genzyme

46. Defendant Genzyme Corporation ("Genzyme"), formerly Genzyme Massachusetts Corporation, is a Massachusetts corporation with its principal place of business located at 500 Kendall Street, Cambridge, MA 02139. Genzyme is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Genzyme and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Gilead

47. Defendant Gilead Sciences, Inc. ("Gilead") is a Delaware corporation with its principal place of business located at 333 Lakeside Drive, Foster City, CA 94404. Gilead is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Gilead and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant GlaxoSmithKline

48. Defendant SmithKline Beecham Corporation d/b/a GlaxoSmithKline ("GlaxoSmithKline"), is a Pennsylvania corporation with its principal place of business located at One Franklin Plaza, 200 North 16th Street, Philadelphia, PA 19102. GlaxoSmithKline is engaged in the business of manufacturing, distributing, marketing, and/or and selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by GlaxoSmithKline and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Hoffmann-LaRoche Defendants

49. Defendant Hoffmann-LaRoche, Inc. ("Hoffmann-LaRoche") is a New Jersey corporation with its principal place of business located at 340 Kingsland Street, Nutley, NJ 07110-1199. Hoffmann-LaRoche is the U.S. prescription drug unit of the Roche Group.

50. Defendant Roche Laboratories, Inc. ("Roche Labs") is a Delaware corporation with its principal place of business located at 340 Kingsland Street, Nutley, NJ 07110-1199. Roche Labs is a marketing and sales subsidiary of Hoffmann-LaRoche.

51. Hoffmann-LaRoche and Roche Labs (collectively, the "Hoffmann-LaRoche Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Hoffmann-LaRoche Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The IVAX Defendants

52. Defendant IVAX Corporation ("IVAX") is a Florida corporation with its principal place of business located at 4400 Biscayne Blvd., Miami, FL 33137-3227.

53. Defendant IVAX Pharmaceuticals, Inc. ("IVAX Pharm"), a wholly-owned subsidiary of IVAX, is a Florida corporation with its principal place of business located at 4400 Biscayne Blvd., Miami, FL 33137.

54. IVAX and IVAX Pharm (collectively, the "IVAX Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the IVAX Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The J&J Defendants

55. Defendant Johnson & Johnson ("J&J") is a New Jersey corporation with its principal place of business located at One Johnson & Johnson Plaza, New Brunswick, NJ 08933. J&J includes a number of subsidiary or affiliate companies including, but not limited to, the following:

a. Defendant ALZA Corporation ("ALZA"), is a Delaware corporation with its principal place of business located at 1900 Charleston Road, Mountain View, CA 94039, and was acquired by J&J from Defendant Abbott in 2000;

b. Defendant Janssen Pharmaceutica Products, LP ("Janssen"), a wholly-owned subsidiary of J&J, is a New Jersey limited partnership with its principal place of business located at 1125 Trenton-Harbourton Road, Titusville, NJ 08560;

c. Defendant McNeil-PPC, Inc. ("McNeil"), a wholly-owned subsidiary of J&J, is a New Jersey corporation with its principal place of business

located at 7050 Camp Hill Road, Fort Washington, PA 19034. McNeil Consumer & Specialty Pharmaceuticals ("McNeil Cons") is a division of McNeil-PPC, Inc.;

d. Defendant Ortho Biotech Products, LP ("Ortho Biotech"), a wholly-owned subsidiary of J&J, is a New Jersey limited partnership with its principal place of business located at 430 Rt. 22 East, Bridgewater, NJ 08807-0914; and

e. Defendant Ortho-McNeil Pharmaceutical, Inc. ("Ortho-McNeil"), a wholly-owned subsidiary of J&J, is a Delaware corporation with its principal place of business located at 1000 U.S. Route 202 South, Raritan, NJ 08869.

56. J&J, ALZA, Janssen, McNeil, Ortho Biotech, and Ortho-McNeil (collectively "the J&J Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the J&J Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The King Defendants

57. Defendant King Pharmaceuticals, Inc. ("King") is a Tennessee corporation with its principal place of business located at 501 Fifth Street, Bristol, TN 37620.

58. Defendant Monarch Pharmaceuticals, Inc. ("Monarch"), a wholly-owned subsidiary of King, is a Tennessee corporation with its principal place of business located at 501 Fifth Street, Bristol, TN 37620.

59. King and Monarch (collectively, the "King Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by

state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the King Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant MedImmune

60. Defendant MedImmune, Inc. ("MedImmune") is a Delaware corporation with its principal place of business located at One MedImmune Way, Gaithersburg, MD 20878. MedImmune is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by MedImmune and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Merck

61. Defendant Merck & Co., Inc. ("Merck") is a New Jersey corporation with its principal place of business located at One Merck Drive, P.O. Box 100, Whitehouse Station, NJ 08889-0100. Merck is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Merck and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Mylan Defendants

62. Defendant Mylan Laboratories, Inc. ("Mylan") is a Pennsylvania corporation with its principal place of business located at 1500 Corporate Drive, Suite 400, Canonsburg, PA 15317.

63. Defendant Mylan Pharmaceuticals, Inc. ("Mylan Pharm"), a wholly-owned subsidiary of Mylan, is a West Virginia corporation with its principal place of business located at 1500 Corporate Drive, Suite 400, Canonsburg, PA 15317.

64. Defendant UDL Laboratories, Inc. ("UDL"), a wholly-owned subsidiary of Mylan, is an Illinois corporation with its principal place of business located at 1718 Northrock Court, Rockford, IL 61103.

65. Mylan, Mylan Pharm, and UDL (collectively, the "Mylan Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Mylan Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Novartis Defendants

66. Defendant Novartis Pharmaceuticals Corporation ("Novartis") is a Delaware corporation with its principal place of business located at One Health Plaza, East Hanover, NJ 07936-1080.

67. Defendant Sandoz, Inc. ("Sandoz"), formerly known as Geneva Pharmaceuticals, Inc., and a member of the Novartis group of companies, is a Delaware corporation with its principal place of business located at 506 Carnegie Center, Suite 400, Princeton, NJ 08540-6243.

68. Novartis and Sandoz (collectively, the "Novartis Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the

business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Novartis Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Novo Nordisk

69. Defendant Novo Nordisk Pharmaceuticals, Inc. ("Novo Nordisk") is a Delaware corporation with its principal place of business located at 100 College Road West, Princeton, NJ 08540-7814. Novo Nordisk is the U.S. health care affiliate of Novo Nordisk A/S. Novo Nordisk is engaged in the business of manufacturing, distributing, marketing, and/or selling pharmaceuticals that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Novo Nordisk and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Organon

70. Defendant Organon Pharmaceuticals USA, Inc. ("Organon"), a subsidiary of Akzo Nobel NV, is a Delaware corporation with its principal place of business located at 56 Livingston Avenue, Roseland, NJ 07068. Organon is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Organon and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Par

71. Defendant Par Pharmaceutical, Inc. ("Par") is a New Jersey corporation with its principal place of business located at One Ram Ridge Road, Spring Valley, NY 10977. Par is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Par and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Pfizer Defendants

72. Defendant Pfizer, Inc. ("Pfizer") is a Delaware corporation with its principal place of business located at 235 East 42nd Street, New York, NY 10017. With the merger of Pfizer and Pharmacia Corporation in 2003, Pfizer became the largest drug company in the world today.

73. Defendant Pharmacia Corporation ("Pharmacia") is a Delaware corporation with its principal place of business located at 235 East 42nd Street, New York, NY 10017-5755.

74. Defendant Pharmacia & Upjohn Company Corporation ("P & U"), a subsidiary of Pharmacia Corporation, is a Delaware corporation with its principal place of business located at 235 E. 42nd Street, New York, NY 10017-5703.

75. Defendant G.D. Searle, L.L.C. ("Searle"), a subsidiary of Pharmacia Corporation, is a Delaware limited liability company with its principal place of business located at 4901 Searle Parkway, Skokie, IL 60077-2919.

76. Defendant Agouron Pharmaceuticals, Inc. ("Agouron") is a California corporation with its principal place of business located at 10777 Science Center Drive, San Diego, CA 92121.

77. Pfizer, Pharmacia, P & U, Searle and Agouron (collectively, the "Pfizer Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Pfizer Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Purdue

78. Defendant Purdue Pharma, L.P. ("Purdue") is a Delaware limited partnership with its principal place of business located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901-3431. Purdue is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Purdue and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Sanofi

79. Defendant Sanofi-Synthelabo, Inc. ("Sanofi"), the U.S. affiliate of the global pharmaceutical company Sanofi-Aventis, is a Delaware corporation with its principal place of business located at 90 Park Avenue, New York, NY 10016. Sanofi is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Sanofi and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Schering Defendants

80. Defendant Schering-Plough Corporation ("Schering-Plough") is a New Jersey corporation with its principal place of business located at 2000 Galloping Hill Road, Kenilworth, NJ 07033.

81. Defendant Warrick Pharmaceuticals Corporation ("Warrick"), a wholly-owned subsidiary of Schering-Plough, is a Delaware corporation with its principal place of business located at 12125 Moya Blvd., Reno, NV 89506-2600.

82. Schering-Plough and Warrick (collectively, the "Schering Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Schering Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant TAP Pharmaceutical

83. Defendant TAP Pharmaceutical Products, Inc. ("TAP"), a joint venture between Abbott Laboratories and Takeda Chemical Industries, Ltd., of Osaka, Japan, is a Delaware corporation with its principal place of business located at 675 North Field Drive, Lake Forest, IL 60045. TAP is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by TAP and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Takeda Pharmaceuticals

84. Defendant Takeda Pharmaceuticals North America, Inc. ("Takeda Pharm"), a wholly-owned subsidiary of Takeda Pharmaceutical Company Limited, is a Delaware corporation with its principal place of business located at 475 Half Day Road, Suite 500, Lincolnshire, IL 60069. Takeda Pharm is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Takeda Pharm and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Defendant Teva

85. Defendant Teva Pharmaceuticals USA, Inc. ("Teva"), a wholly-owned American subsidiary of Teva Pharmaceutical Industries, Ltd. and formerly Lemmon Pharmaceutical Company, is a Delaware corporation with its principal place of business located at 1090 Horsham Road, P.O. Box 1090, North Wales, PA 19454-1090. Teva is engaged in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by Teva and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Watson Defendants

86. Defendant Watson Pharmaceuticals, Inc. ("Watson") is a Nevada corporation with its principal place of business located at 311 Bonnie Circle, Corona, CA 92880.

87. Defendant Watson Laboratories, Inc. ("Watson Labs"), a wholly-owned subsidiary of Watson, is a Nevada corporation with its principal place of business located at 311 Bonnie Circle, Corona, CA 92880.

88. Defendant Watson Pharma, Inc. ("Watson Pharma"), a wholly-owned subsidiary of Watson since 2000, is a Delaware corporation with its principal place of business located at 311 Bonnie Circle, Corona, CA 92880.

89. Watson, Watson Labs, and Watson Pharma (collectively, the "Watson Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Watson Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

The Wyeth Defendants

90. Defendant Wyeth, Inc. ("Wyeth"), formerly American Home Products Corp., is a Delaware corporation with its principal place of business located at Five Giralda Farms, Madison, NJ 07940.

91. Defendant Wyeth Pharmaceuticals, Inc. ("Wyeth Pharm"), a division of Wyeth, is a Delaware corporation with its principal place of business located at 500 Arcola Road, Collegeville, PA 19426.

92. Wyeth and Wyeth Pharm (collectively, the "Wyeth Defendants") are diversified healthcare companies that individually, and/or in combination with one another, engage in the business of manufacturing, distributing, marketing, and/or selling prescription drugs that are

reimbursed by state Medicaid agencies nationwide. Pharmaceuticals that are manufactured, distributed, marketed, and/or sold by the Wyeth Defendants and reimbursed by Alabama Medicaid for which a claim is made in this litigation are identified in Exhibit A, attached.

Fictitious Defendants

93. Fictitious Defendants 1 through 200, whose true names are presently unknown, are manufacturers, distributors, marketers, and/or sellers of prescription drugs who reported or caused to be reported false and inflated pricing information to industry publishers upon which information the Alabama Medicaid Agency relied in reimbursing providers for the dispensing of such drugs, and whose true names will be added upon discovery.

94. Upon information and belief, the drugs identified for each Defendant are involved in the fraudulent or wanton pricing scheme outlined in this complaint. In addition to those drugs, there may be other drugs which are or have been manufactured, distributed, marketed, and/or sold by Defendants and which are subject to the fraudulent pricing scheme, but the names of those drugs are unavailable to Alabama Medicaid at the present time. For example, some of the Defendants manufacture, distribute, market, and/or sell multiple source brand name and generic drugs not listed in Exhibit A which are also manufactured by other companies. Alabama Medicaid is unable to determine without additional investigation and information which Defendants sold these multiple source brand name drugs and/or generic drugs as part of the scheme (and, if so, to what extent) for which Alabama Medicaid paid reimbursement to the provider. Likewise, Alabama Medicaid is unable to determine without additional information which Defendants sold physician-dispensed (Medicare Part B) drugs as part of the scheme for which Alabama Medicaid paid reimbursement to the provider. The State intends for this complaint to cover all drugs manufactured, distributed, marketed, and/or sold by Defendants

(including Fictitious Defendants 1-200) which are subject to the fraudulent or wanton pricing scheme described herein, even though the names of some of those drugs are not identified because the information is not currently available to the State.

JURISDICTION AND VENUE

95. This Court has jurisdiction over the State's claims as they involve claims arising exclusively under Alabama law.

96. This Court has personal jurisdiction over each Defendant either because the Defendant resides in Alabama, does business in Alabama, purposefully directs or directed its actions toward Alabama, and/or has the requisite minimum contacts with Alabama necessary to constitutionally permit the Court to exercise jurisdiction.

97. Venue is proper in Montgomery County, Alabama pursuant to Alabama Code § 6-3-7, because the State pays reimbursement through Alabama Medicaid for prescription drugs dispensed in this County and throughout the State. The events giving rise to the claims herein arose, in substantial part, in this County, the State's principal office and operations are located in this County, and the State regularly and systematically conducts business in this County.

FACTUAL BACKGROUND

The Alabama Medicaid Program

98. The Alabama Medicaid program is a state-administered program with federal matching funds which pays for medical care, including prescription drug benefits, for Alabama's low-income and disabled citizens. Alabama Medicaid currently covers approximately 900,000 individuals. Prescription drug benefits represent over 15% of Alabama Medicaid's annual budget. Since 1990, the total annual cost of pharmacy-dispensed prescription drugs to Alabama

Medicaid has increased tenfold, from total annual costs of approximately $60 million in 1990 to approximately $600 million in 2004.

99. Alabama Medicaid reimburses medical providers, including physicians and pharmacists, for drugs prescribed for, and dispensed to, Alabama Medicaid recipients pursuant to statutory and administrative formulas. Alabama Medicaid also pays up to the 20% co-payment for physician administered prescription drugs for Alabama Medicare beneficiaries who are qualified to receive Medicaid benefits.

100. Reimbursement for pharmacy-dispensed prescription drugs under the Alabama Medicaid program is based on information supplied by Defendants to industry reporting services. This information includes the following price indices: (i) Average Wholesale Price ("AWP"), which is commonly understood as the average price charged by wholesalers to retailers, such as hospitals, doctors and pharmacies, for prescription drugs, (ii) Wholesale Acquisition Cost ("WAC"), which is commonly understood as the average price paid by wholesalers to the manufacturers for prescription drugs, and (iii) on occasion (but prior to 2003), Direct Price, which is commonly understood as the price charged by drug manufacturers to non-wholesaler customers for prescription drugs. At all times relevant to this action, Defendants were aware of Alabama Medicaid's drug reimbursement formulas and procedures for pharmacy-dispensed drugs.

101. Medicare is a health insurance program created by the federal government for the elderly, disabled, and other eligible persons. Individuals become eligible for Medicare health insurance benefits when they turn 65 years of age or earlier if they are certified as disabled. There are two major components of the Medicare Program, Part A and Part B. Medicare Part B is an optional program that provides coverage for some healthcare services for Alabama's

participating elderly, disabled and other eligible citizens not covered by Part A. Medicare Part B pays for a portion of the cost of prescription drugs, generally those drugs which are administered by a physician provider or used with certain medical equipment.

102. For prescription drugs covered by Part B, Medicare pays eighty percent (80%) of the allowable amount under federal regulations. (Until recently, the allowable amount was 95% of the national AWP for the drug.) The remaining 20% is paid by the Medicare beneficiary as a co-payment. For Alabama Medicare beneficiaries who are also qualified to receive Medicaid benefits, Alabama Medicaid pays the 20% co-payment up to the amount Alabama Medicaid would have paid if it were the only payor. At all relevant times to this action, Defendants were aware of the Alabama Medicaid's drug reimbursement formulas and procedures for Medicare Part B drugs.

The Defendants' Reporting of Inflated Pricing Information

103. Defendants knowingly, willfully, wantonly, and/or intentionally provided or caused to be provided false and inflated AWP, WAC, and/or Direct Price information for their drugs to various nationally known drug industry reporting services, including First DataBank (a/k/a Blue Book), Medical Economics, Inc. (a/k/a Red Book), and Medispan. These reporting services published the pricing information to various reimbursers, such as Alabama Medicaid, who have contracted to receive the information (either in electronic or hard copy form) as a basis to provide reimbursement to the medical or pharmacy providers who provide the drugs to patients.

104. Alabama Medicaid purchased and utilized the Defendants' published AWP, WAC, and Direct Price information from First DataBank (Blue Book), and Medical Economics, Inc. (Red Book). The information from Blue Book was and is used by Alabama Medicaid with

respect to reimbursement for pharmacy-dispensed drugs. As a general matter, the information from Red Book was and is used with respect to reimbursement for Medicare Part B drug co-payments. At all relevant times to this action, Alabama Medicaid relied upon the AWP, WAC, and/or Direct Price provided by Defendants to the industry reporting services in determining the amount Alabama Medicaid reimburses providers.

105. Defendants knew that the false and deceptive inflation of AWP, WAC, and/or Direct Price for their drugs would cause Alabama Medicaid to pay excessive amounts for these drugs. Defendants' inflated AWPs, WACs, and Direct Prices greatly exceeded the actual prices at which they sold their drugs to retailers (physicians, hospitals, and pharmacies) and wholesalers. Defendants' reported AWPs, WACs, and/or Direct Prices were false and misleading and bore no relation to any price, much less a wholesale or actual sales price.

106. Defendants knowingly, willfully, wantonly, and/or intentionally concealed the true AWP, WAC, and/or Direct Price information for their respective drugs from Alabama Medicaid. Each Defendant knows its own AWP, WAC, and Direct Price which it reports to the industry reporting services for use by Medicare and the state Medicaid agencies. Each Defendant also knows whether the prices it reports to the reporting services accurately and truthfully represent the actual prices as reflected by market experience and conditions. Unless governmental or industry surveys, lawsuits, or criminal or regulatory investigations publicly reveal the true AWP, WAC, or Direct Price for a particular drug at issue, Alabama Medicaid, like other state Medicaid agencies, is not privy to the actual market prices which it can then compare against the reported prices. Defendants have concealed true market pricing information from the State for the purpose of avoiding detection of the fraudulent scheme described herein.

107. Defendants used undisclosed discounts, rebates and other inducements which had the effect of lowering the actual wholesale or sales prices charged to their customers as compared to the reported prices. In addition, Defendants employed secret agreements to conceal the lowest prices charged for their pharmaceutical products. As a result of these concealed inducements, Defendants have prevented third parties, including Alabama Medicaid, from determining the true prices it charges its customers.

Defendants' Marketing of the "Spread"

108. Defendants refer to the difference between the reported AWP and WAC, on the one hand, and the actual price of a drug, on the other, as the "spread" or, alternatively, "return to practice" or "return on investment." Defendants knowingly and intentionally created a "spread" on their drugs and used the "spread" to increase their sales and market share of these drugs, thereby increasing their profits. Defendants induced physicians, pharmacies, and pharmacy chain stores to purchase their drugs, rather than competitors' drugs, by persuading them that the larger "spread" on Defendants' drugs would allow the physicians and pharmacies to receive more money, and make more of a profit, through reimbursement at the expense of Alabama Medicaid.

109. Defendants manipulated and controlled the size of the "spread" on their drugs by both increasing their reported AWPs, WACs, and Direct Prices and decreasing their actual prices to wholesalers and providers over time.

110. In addition to manipulating the reported AWP, WAC, and/or Direct Price, Defendants used free goods, educational grants and other incentives to induce providers to purchase their drugs, all of which lowered the actual prices of the Defendants' drugs, resulting in

increased profits for providers, as well as increased market share and profits of the Defendants, at the expense of Alabama Medicaid.

111. The unfair, fraudulent, wanton, and deceptive practices engaged in by the Defendants in creating and reporting, or causing to be reported, false and inflated AWP, WAC, and/or Direct Price information for their drugs, or otherwise concealing actual pricing information, and marketing the "spread" on their drugs as an inducement to providers to utilize Defendants' drugs, has resulted in the State paying millions of dollars in excess Medicaid payments, while at the same time enriching Defendants with excessive, unjust and illegal profits.

Other Lawsuits, Settlements, Government Investigations, and Criminal Proceedings

112. The State's complaint was not drafted in a vacuum. Each family of Defendants in this case has been sued for the same or similar Medicaid drug pricing fraud scheme in one or more of at least twenty-one other states.[1] A number of the Defendants have also been sued for related conduct in one or more of numerous pending federal actions.[2]

113. Published opinions and other public record documents generated during the course of the parallel state and federal litigation reveal that these Defendants reported fraudulent AWPs or other pricing information for selected drugs that bore no relationship whatsoever to the price at which those drugs were actually being sold to pharmacies and providers. For example, a majority of the Defendants named herein have been made the subject of an action in New York alleging a fraudulent AWP pricing scheme.[3] In that suit, New York City (which pays 25% of

[1] Lawsuits have been filed in the States of Arizona, Arkansas, California, Connecticut, Florida, Illinois, Kentucky, Massachusetts, Minnesota, Mississippi, Missouri, Montana, Nevada, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Texas, West Virginia, and Wisconsin, the City of New York, and multiple New York counties.

[2] Most of the lawsuits that assert claims for violations of federal law have been consolidated for pretrial purposes in multi-district federal litigation in Boston, Massachusetts. However, no federal claims are being asserted in this case.

[3] *The City of New York v. Abbott Laboratories, Inc.*, 04-CV-06054, in the United States District Court for the Southern District of New York (August 4, 2004).

Medicaid costs for its residents) sets forth for each of the manufacturers and drugs at issue the inflated AWP reported to industry reporting services by the Defendants and the estimated true AWP which should have been reported. Depending on the drug in question, New York City alleges that, in some instances, the reported price is over 8 times the true price. New York City's reimbursement methodology, similar to Alabama Medicaid's, is based upon AWP reported by the manufacturers to the same reporting services upon which Alabama Medicaid relies. Because the reported AWP's and, correspondingly, the true AWP's are national (not regional) in scope, New York City's experience likely parallels Alabama's and lends obvious support to the State's allegations herein. The other state lawsuits, dealing with many of the same defendants and drugs at issue in Alabama, also lend corroborative support.

114. Federal criminal actions have been instituted against various of the named Defendants.[4] As part of those criminal proceedings, a number of the drug companies named in this lawsuit pled guilty to and/or agreed to settle criminal charges of having engaged in unlawful marketing and sales practices with respect to certain of their prescription drugs reimbursed under federal programs, such as Medicare, and state programs, such as Medicaid. These Defendants paid record fines and civil penalties for this admittedly wrongful conduct.

115. The guilty pleas, settlements, and admissions of fault by the criminal defendants implicate some of the Defendants herein in what is becoming to be known as a far-reaching and widespread scheme in the pharmaceutical industry to unlawfully increase market share and profits for their products. For example, in early 2001, Bayer agreed to settle the federal criminal investigation into Bayer's marketing and sales practices with respect to KOaTE® and Kogenate®, and Bayer paid $14 million to the federal and state governments. The Government

[4] The criminal actions include: *USA v. TAP Pharmaceutical Products, Inc.*, 1:01-cr-10354-WGY (D. Mass); *USA v. AstraZeneca Pharmaceuticals, LP*, 1:03-cr-00055 (D. Del.); and *USA v. Bayer Corp.*, 1:03-cr-10118-RGS (D. Mass.).

had alleged that Bayer set and reported AWPs for the drugs at levels far higher than the actual acquisition costs of the products. Then, in 2003, Bayer agreed to plead guilty to federal criminal charges and paid fines and civil penalties totaling over $257 million for, among other things, illegally relabeling its drugs Cipro® and Adalat CC® in order to circumvent the Medicaid Rebate Program, thus defrauding the state Medicaid programs of millions of dollars in rebate payments.

116. In October 2001, Defendant TAP, in order to resolve federal criminal charges, agreed to plead guilty to federal criminal and civil fraud charges for, among other things, conspiring to violate the Prescription Drug Marketing Act ("PDMA") by providing free samples of Lupron® to medical providers "knowing and expecting" that these medical providers would charge patients for such free samples. TAP agreed to pay over $875 million in fines and civil penalties to the federal government and the fifty (50) states.

117. In June 2003, certain of the AstraZeneca Defendants agreed to plead guilty to criminal charges similar to those brought against TAP. In particular, the AstraZeneca Defendants pled guilty to federal criminal and civil fraud charges for, among other things, conspiring to violate the PDMA by providing free samples of Zoladex® to medical providers "knowing and expecting" that those medical providers would charge patients for such free samples and illegally bill those free samples to state Medicaid programs. The AstraZeneca Defendants were also charged with knowingly and willfully offering and paying illegal remuneration to physicians by marketing a "Return-to-Practice" program to induce orders to purchase Zoladex®. The Return-to-Practice program consisted of inflating the AWP used by Medicaid for reimbursement of the drug, deeply discounting the price paid by physicians for the drug, and marketing the spread between the AWP and the discounted price to physicians. The

AWP was set at levels far higher than the majority of its physician customers actually paid for the drug. In resolution of these charges, the AstraZeneca Defendants paid almost $355 million in damages and fines to the federal and state governments.

118. In April 2003, GlaxoSmithKline PLC agreed to resolve a federal criminal investigation and to pay fines and civil penalties to the federal and state governments totaling more than $87 million to resolve claims against the GSK Defendants similar to those made against the Bayer Defendants.

119. In October 2002, Pfizer agreed to resolve a federal criminal investigation into its marketing and sales practices. Pfizer admitted providing unrestricted "educational grants" to customers designed to hide the true best price of Lipitor®. While this case does not involve any "best price" claims, the wrongdoing admitted by Pfizer that led to liability under federal law also provides evidence of liability under state law – i.e., evidence of Pfizer's participation in the unfair and deceptive scheme in this case, including, but not limited to, evidence that Pfizer provided improper incentives and inducements to encourage sales of its products at inflated prices.

120. In 2004, Schering-Plough Corporation agreed to settle criminal and civil charges relating to the best price reporting of Claritin®. The Schering Plough Defendants paid $293 million to the federal and state governments to resolve its civil and administrative liabilities.

121. While a portion of the federal settlement proceeds from the above-described cases has been returned to the states, including Alabama, the State has not been compensated fully for its losses from the wrongful conduct that these guilty pleas or civil settlements evidence.[5]

122. Government investigations by Congress, the General Accounting Office ("GAO"), Health and Human Services, and the Department of Justice ("DOJ") have also

[5] None of the settlements described herein operate as a bar to any of the claims made in this complaint.

revealed fraudulent drug pricing schemes by various Defendants. For example, according to Representative Pete Stark of the U.S. House Ways and Means Committee, Abbott has engaged in a price manipulation scheme through inflated representations regarding AWP and direct prices. Representative Stark has stated that: "Abbott has intentionally reported inflated prices and has engaged in other improper business practices in order to cause its customers to receive windfall profits from . . . Medicaid . . . for the express purpose of expanding sales and increasing market share . . . This was achieved by arranging financial benefits or inducements that influenced the decisions of health care providers submitting . . . Medicaid claims" The U.S. Department of Justice has documented at least 81 instances in which Abbott's reported AWPs were substantially higher than the actual wholesale prices paid by wholesalers. Indeed, the federal government's investigation revealed that Abbott created spreads of *more than 20,000 percent* through the reporting of false and misleading average wholesale prices.

123. Generic or multi-source drug manufacturers are aware of the AWPs reported by their competitors and of the actual sales price of their generic competitors' products. Generic drug manufacturers manipulate their own AWPs in order to gain or maintain a competitive advantage in the market for their generic products. The natural and expected result is that multi-source drugs have some of the highest spreads of any drugs, sometimes resulting in an AWP exceeding actual costs by over 50,000%. A few examples collected by the DOJ are set forth below:

Defendant	Multi-source Drug	*RedBook* AWP	DOJ Determined Actual AWP	Percentage Spread
Baxter*	Dextrose	$ 928.51	$ 2.25	41,167%
Baxter*	Sodium Chloride	$ 928.51	$ 1.71	54,199%
Boehringer*	Leucovorin Calcium	$ 184.40	$ 2.76	6,581%
B. Braun	Sodium Chloride	$ 11.33	$ 1.49	660%
Bristol-Myers Group*	Etoposide (Vepesid)	$ 136.49	$ 34.30	298%
Dey*	Albuterol Sulfate	$ 30.25	$ 9.17	230%
Immunex*	Leucovorin Calcium	$ 137.94	$ 14.58	846%
Pharmacia*	Etoposide	$ 157.65	$ 9.47	1,565%
Sicor Group	Tobramycin Sulfate	$ 342.19	$ 6.98	4,802%
Watson*	Vancomycin HCL	$ 70.00	$ 3.84	1,567%

* Defendants herein.

124. Some of the conduct described herein goes back over 10 years prior to the filing of the original complaint in this action. As explained above, however, the nature and extent of the fraudulent scheme were not known to the State because information concerning the true prices which should have been reported to the reporting services was concealed and not publicly available. It has only been through recent regulatory investigations, criminal actions, and civil actions that the impact of the fraudulent scheme on the State has been indicated or revealed. Even today, the true market prices for many of the drugs in question for the entire time period at issue are not known by the State.

125. Additionally, it would be impractical, if not impossible, to list in this Complaint, for the entire time period that the inflated pricing scheme has been in effect, the true market price as compared to the reported price for each drug in question. It is not unusual for a drug manufacturer to report fluctuating prices for a particular drug on multiple occasions within a particular year, month, week, or even day. To display pricing reports for all of the Defendants and all of the drugs in question over a ten-year-plus period would be a massive undertaking, and

limitations of time and space do not permit that information, even if it were available, to be set forth in this pleading.

126. For purposes of specificity of pleading (particularly with respect to the fraud allegations), suffice it to say that Defendants are and have been on notice of the claims asserted herein as a result of the many investigations and actions undertaken around the country on this same subject. Indeed, each Defendant should know without further allegation from the State exactly how its reported prices compare to its true prices and whether it has engaged in an inflated pricing scheme regarding prescription drugs.

CLAIMS

COUNT ONE – FRAUDULENT MISREPRESENTATION

127. The State hereby repeats, incorporates by reference and realleges each and every allegation set forth above in this Complaint.

128. Defendants committed fraud against the State and its agency, Alabama Medicaid. Defendants reported or caused to be reported AWP, WAC, and Direct Price for their products on a periodic and continuing basis for publication and dissemination to state Medicaid agencies such as Alabama Medicaid. Defendants knew that the AWP, WAC, and Direct Price information which they provided and caused to be reported was false. Defendants mis-represented the pricing information with the intent of inducing Alabama Medicaid to rely on the false information in setting prescription drug reimbursement rates. Alabama Medicaid reasonably relied on the false pricing data in setting prescription drug reimbursement rates and making payment based on said rates. Defendants' misrepresentations are continuing, as they regularly and periodically continue to issue false and inflated AWP, WAC, and Direct Price information for publication by the industry reporting services. As a result of Defendants'

fraudulent conduct, the State has been damaged by paying grossly excessive amounts for Defendants' prescription drugs.

129. By engaging in the acts and practices described above, the Defendants have engaged and continue to engage in repeated fraudulent acts and practices in violation of Alabama common law and Section 6-5-101 of the Alabama Code.

130. Defendants' conduct was and is knowing, intentional, gross, oppressive, malicious, wanton, and/or committed with the intention to cause injury.

COUNT TWO – FRAUDULENT SUPPRESSION

131. The State hereby repeats, incorporates by reference and re-alleges each and every allegation set forth above in this Complaint.

140. Defendants committed fraud against the State and its agency, Alabama Medicaid. Defendants voluntarily undertook to report or cause to be reported AWP, WAC, and Direct Price for their products on a periodic and continuing basis for publication and dissemination to state Medicaid agencies including Alabama Medicaid. Defendants knew that the AWP, WAC, and Direct Price information which they provided and/or caused to be reported was false, incomplete and/or outdated and Defendants suppressed and concealed facts within their knowledge which would have materially qualified the reported prices. Defendants had a duty under the particular circumstances to provide accurate and complete AWP, WAC, and Direct Price information. By controlling the AWP, WAC, and Direct Price information for covered drugs which is reported to and through the publishers, Defendants concealed and suppressed their fraudulent conduct from Alabama Medicaid. Defendants knew that the AWP, WAC, and Direct Price information which they concealed or failed to disclose and/or update would induce Alabama Medicaid to rely on false pricing information in setting prescription drug reimbursement rates. Alabama Medicaid

was in fact induced to rely on the false pricing data in setting prescription drug reimbursement rates and made payments based on said rates. Alabama Medicaid could not have reasonably discovered the fraudulent nature of the published AWP, WAC, and Direct Price information, as Defendants took active steps to conceal true market pricing information and to avoid detection of the fraudulent pricing scheme. Defendants' suppression and concealment of information was continuing, as they regularly and periodically continued to conceal material information regarding inflated AWP, WAC, and Direct Price information submitted by Defendants for publication by the industry reporting services. As a result of Defendants' fraudulent conduct, the State has been damaged by paying grossly excessive amounts for Defendants' prescription drugs.

141. By engaging in the acts and practices described above, the Defendants have engaged and continue to engage in repeated fraudulent suppression and concealment in violation of Alabama common law and Section 6-5-102 of the Alabama Code.

142. Defendants' conduct was and is knowing, intentional, gross, oppressive, malicious, wanton, and/or committed with the intention to cause injury.

COUNT THREE – WANTONNESS

143. The State hereby repeats, incorporates by reference and realleges each and every allegation set forth above in this Complaint.

144. With reckless indifference to the consequences, Defendants consciously reported false and inflated pricing information, including AWP, WAC, and Direct Price, while knowing of the falsities and being conscious that, from reporting such false and inflated pricing information, injury would likely or probably result.

145. Defendants' actions did, in fact, injure the State, and specifically Alabama Medicaid, by causing Alabama Medicaid to pay grossly excessive amounts for Defendants' prescription drugs.

146. By engaging in such actions and practices, the Defendants have engaged and continue to engage in repeated wanton acts and practices in violation of Alabama common law.

147. Defendants' conduct was and is knowing, intentional, gross, oppressive, malicious, fraudulent, and/or committed with the intention to cause injury.

COUNT FOUR – UNJUST ENRICHMENT

148. The State hereby repeats, incorporates by reference and realleges each and every allegation set forth above in this Complaint.

149. As a result of the false and misleading statements and representations regarding drug prices contained in each Defendant's reporting of AWP, WAC, and Direct Price, Alabama Medicaid has paid excessive amounts in connection with purchases or reimbursements of purchases of Defendants' prescription drugs.

150. Defendants knew that medical providers, including pharmacies and physicians, who obtained Medicaid reimbursement for Defendants' drug products were not entitled to improperly inflated reimbursement rates that were based on Defendants' false AWPs, WACs, and Direct Prices.

151. As a result of the excessive payments to providers by Alabama Medicaid of all or part of the "spread," Defendants obtained increased sales and market share for their products, and, therefore, increased profits, and were unjustly enriched at the expense of the State and Alabama Medicaid.

152. Defendants knew they were not entitled to the profits that resulted from the sales obtained through the use of the spreads they created, and Defendants should be required to account for and make restitution to the State of all such amounts obtained through the use of such spreads.

PRAYER FOR RELIEF

Wherefore, Plaintiff prays for relief as follows:

(1) an order enjoining each and every Defendant from continuing the fraudulent, wanton, deceptive and/or unfair acts or practices complained of herein, and requiring corrective measures;

(2) an award of compensatory damages to the State in such amount as is proved at trial;

(3) an award of punitive damages;

(4) an accounting of all profits or gains derived in whole or in part by each Defendant through the fraudulent, wanton, unfair and/or deceptive acts or practices complained of herein;

(5) an order imposing a constructive trust on and/or requiring disgorgement by each Defendant of all profits and gains earned in whole or in part through the fraudulent, wanton, unfair and/or deceptive acts or practices complained of herein;

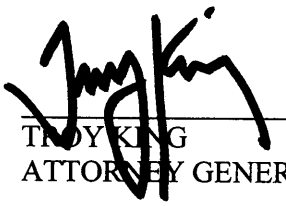
(6) an award of costs and prejudgment interest; and

(7) such other and further relief as the Court may deem appropriate and just.

JURY DEMAND

Plaintiff hereby requests a trial by jury on all claims so triable.

Dated: January _____, 2006.



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CERTIFICATE OF SERVICE

I hereby certify that I have on this 11th day of January, 2006, electronically served a true and correct copy of the foregoing pleading on counsel of record by transmission to LNFS, pursuant to Case Management Order No. 2.

Roger L. Bates

EXHIBIT A

Through the following list, the State of Alabama intends to capture not only the drug names listed, but also all variations of the drug names which incorporate prefixes, suffixes, modifiers, supplements, application nomenclatures, and/or drug delivery methods, to the extent not already specified.

Defendant Group	Drug Name
Abbott	Aminosyn Aminosyn II Anzemet® Biaxin® Biaxin® XL Clindamycin Phosphate Collagenase Santyl® Cylert® Depakene® Depakote® Depakote® ER Depakote® Sprinkle Dextrose in Water Dextrose w/Sodium Chloride Dipyridamole E.E.S.® 400 Ery-tab® Erythromycin Erythromycin Ethylsuccinate Gabitril® Gengraf® Humira® Hytrin® Isoptin® SR Kaletra® Ketorolac Tromethamine K-Lor® K-Tab® Leucovorin Calcium Liposyn® II Liposyn® III Mavik® Norvir® Omnicef® OxyContin® Paclitaxel PCE® PediaSure® Pediazole® Potassium Chloride Promethazine HCl Rondec® Rythmol® Sodium Chloride SSD Synagis® Synthroid®

Defendant Group	Drug Name
	Tarka® TriCor® Vancomycin HCl Vicodin ES® Vicoprofen® Zemplar®
Alcon	Azopt® Betoptic S® Betoptic® Ciloxan® Cipro® HC OTIC Ciprodex® Iopidine® Neomycin/Polymyxin/HC Nutren® Patanol® Peptamen Junior® Prednisolone Acetate Timolol Maleate TobraDex® Travatan® Vigamox™
Allergan	Acular® Alocril® Alphagan® Alphagan® P Betagan® Blephamide® Elimite® Lumigan® Ocuflox® Polytrim® Pred Forte® Propine® Restasis® Tazorac®
Alpharma	Acetaminophen w/Codeine Acyclovir Albuterol Sulfate Amantadine HCl Bleomycin Sulfate Carbamazepine Carbidopa/Levodopa Carboplatin Cimeditine HCl Clonazepam Clonidine HCl Cyproheptadine HCl Diazepam Diclofenac Sodium Diltiazem HCl Enulose Erythromycin Estolate Erythromycin Ethylsuccinate

Defendant Group	Drug Name
	Etodolac Fluvoxamine Maleate Gabapentin Hydrochlorothiazide Ibuprofen Ipratropium Bromide Isosorbide Mononitrate Leucovorin Calcium Lindane Lorazepam Lovastatin Metformin HCl Metoclopramide HCl Naproxen Nifedipine Nystatin Nystatin w/Triamcinolone Oxazepam Paclitaxel Pentoxifylline Phenobarbital Phenytoin Potassium Chloride Promethazine Propoxyphene Napsylate w/APAP Spironolactone Sulfatrim® Tizanadine HCl Tramadol HCl
Amgen	Aranesp® Enbrel® Epogen® Hydrea® Kineret® Leucovorin Calcium Leukine® Methotrexate Methotrexate Sodium Neulasta® Neulasta® Neupogen® Neupogen® Novantrone
Andrx	Albuterol Altocor™ Cartia XT® Diltia XT® Embrex® 600 Famotidine Glipizide ER Histex® Metformin HCl Potassium Chloride Taztia XT®

Defendant Group	Drug Name
AstraZeneca	Accolate® Arimidex® Atacand® Atacand HCT® Casodex® Crestor® Emla® Entocort® EC Faslodex® Foscavir® Iressa® Merrem® Nexium® Nolvadex® Plendil® Prilosec® Pulmicort® Rhinocort® Rhinocort Aqua® Seroquel® Sular® Tenoretic® Tenormin® Toprol-XL® Zestoretic® Zestril® Zomig® Zomig® ZMT
Aventis	Actonel® Allegra® Allegra-D® Altace® Amaryl® Anzemet® Anzemet® Arava® Azmacort® BenzaClin® Benzamycin® Bioclate™ Calcimar Carafate® Cardizem® Cardizem® CD Cardizem® SR Carimune NF Claforan® Copaxone® Cromolyn Sodium DDAVP® Desmopressin Acetate DiaBeta® Dilacor XR® Gammar-P I.V. Helixate® Helixate® FS

Defendant Group	Drug Name
	Humate-P® Indapamide Intal® Lantus® Lasix® Lovenox® Lozol® Monoclate-P® Nasacort® Nasacort® AQ Penlac® Psorcon® Psorcon® E™ Rhophylac® Rifadin® Rilutek® Seldane® Seldane-D® Slo-Bid Taxotere® Theophylline Anhydrous Topicort® Trental® Zaroxolyn
Barr	Acetaminophen w/Codeine Amphetamine Salt Combinations Aviane® Cenestin® Cephalexin Ciprofloxacin HCl Danazol Dextroamphetamine Sulfate Diazepam Digoxin Erythromycin w/Sulfisoxazole Fluoxetine HCl Hydroxyurea Hydroxyzine Pamoate Megestrol Acetate Methotrexate Methylprednisolone Metoclopramide HCl Mirtazapine Naltrexone HCl Oxycodone w/Acetaminophen Tamoxifen Citrate Trazodone HCl Warfarin Sodium
Baxter	Advate™ Bebulin® VH Bioclate™ Cisplatin Decadron® Dextrose Dextrose w/Sodium Chloride

Defendant Group	Drug Name
	Dipyridamole Doxorubicin HCl Etoposide Feiba® VH Immuno Gammagard® S/D Hemofil™ M Intralipid Iveegam™ EN Leucovorin Calcium Mesna Peptamen Junior® Promethazine Promethazine HCl Recombinate™ Sodium Chloride Toradol® Travasol® Vancomycin HCl
Bayer	Adalat® Adalat® CC Avelox® Baycol® Cipro® Cipro® I.V. Cipro® XR Gamimune® N Gamunex® Koate®-DVI Koate-HP Kogenate® Kogenate® FS Mycelex Precose® Prolastin®
Biovail	Cardizem® LA Cedax® Rondec® Rondec® DM Vasotec® Zovirax®
Boehringer	Aggrenox® Alupent® Atrovent® Azathioprine Butorphanol Tartrate Catapres® Catapres-TTS® Combivent® Dexamethasone Diclofenac Sodium Digoxin Duraclon® Flomax® Furosemide

Defendant Group	Drug Name
	Haloperidol Hydroxyurea Ipratropium Bromide Lactulose Leucovorin Calcium Lithium Carbonate Marinol® Megestrol Acetate Methadone HCl Methotrexate Metoclopramide HCl Mexitil® Micardis HCT® Micardis® Mirapex® Mirtazapine Mobic® Morphine Sulfate Naproxen Oramorph® SR Oxycodone w/Acetaminophen Prednisone Roxicet® Roxicodone® Sodium Polystyrene Sulfonate Viramune®
Bristol-Myers Squibb	Abilify® Albuterol Amantadine HCl Avalide® Avapro® BiCNU® Blenoxane NovaPlus Blenoxane® BuSpar® Capoten® Capozide® Captopril Carboplatin Cefaclor Cefadroxil Cefzil® Cephalexin Clonazepam Corgard® Coumadin® Cytoxan® Dovonex® Duricef® Etodolac Etopophos® Florinef® Acetate Glucophage® Glucophage® XR Glucovance® Hydrea

Defendant Group	Drug Name
	Hydroxychloroquine Sulfate Ifex® Lac-Hydrin® Megace® Mesnex® Methylphenidate HCl Monopril® Monopril®-HCT Nadolol Paraplatin® Paraplatin® Novaplus Percocet® Platinol® Plavix® Potassium Chloride Pravachol® Prochlorperazine Maleate Prolixin® Prolixin® Decanoate Questran® Reyataz® Rubex® Serzone® Sinemet® Sinemet® CR Stadol Stadol NS® Sustiva® Taxol® Tequin® Trazodone HCl Trimox® Ultracal® Ultravate® VePesid® Videx® Videx® EC Warfarin Sodium Westcort® Zerit®
DEY	AccuNeb® Albuterol Albuterol Sulfate Cromolyn Sodium DuoNeb® EpiPen® EpiPen® Jr Ipratropium Bromide Sodium Chloride
Eisai	AcipHex® Aricept® Zonegran®
Endo	Carbidopa/Levodopa Cimetidine

Defendant Group	Drug Name
	Endocet® Hydrocodone w/Acetaminophen Lidoderm® Moban® Morphine Sulfate Percocet®
ETHEX	Anemagen™ Benazepril HCl Bromfenex™ PD Buspirone HCl Disopyramide Phosphate Doxazosin Mesylate Histinex® HC Hydro-Tussin™ HC Hyoscyamine Sulfate Isosorbide Mononitrate Ketorolac Tromethamine Naproxen NatalCare® NitroQuick® Oxycodone HCl Potassium Chloride Prednisolone
Forest	Aerobid® Aerobid®-M AeroChamber® Benzonatate Celexa® Diltiazem HCl Esgic-Plus Flumadine® Hydrocodone w/Acetaminophen Isosorbide Dinitrate Levothroid® Lexapro® Lorcet Plus® Lorcet® Namenda® Theophylline Anhydrous Tiazac®
Fujisawa	AmBisome® Cyclocort® Fluphenazine Decanoate Haloperidol Decanoate Prograf® Protopic®
Genzyme	Ceredase® Cerezyme® Fabrazyme® Renagel®
Gilead	Truvada® Viread®

Defendant Group	Drug Name
GlaxoSmithKline	Advair Diskus® Agenerase® Amerge® Amoxil® Augmentin ES-600® Augmentin XR® Augmentin® Avandamet® Avandia® Bactroban® Beclovent Beconase AQ® Beconase® Ceftin® Combivir® Compazine Coreg® Cortisporin Cutivate® Dexedrine® Dibenzyline® Dyazide Epivir® Eskalith CR® Famvir® Flolan® Flonase® Flovent® Fortaz® Granisetron HCl Hycamtin® Imitrex® Imuran™ Kytril® Lamictal® Lanoxin® Lotronex® Mepron® Navelbine® Oxistat® Paxil CR® Paxil® Purinethol® Relafen® Requip® Retrovir® Serevent® Serevent® Diskus® Tagamet® Tazicef® Trandate® Trizivir® Urispas® Valtrex® Ventolin®

Defendant Group	Drug Name
	Wellbutrin SR® Wellbutrin XL® Wellbutrin® Zantac® Ziagen® Zofran ODT® Zofran® Zovirax®
Hoffman-LaRoche	Accutane® Anaprox® Anaprox® DS Bumex® Cardene® Cardene® SR CellCept® Copegus® Cytovene® Demadex® EC-Naprosyn® Fortovase® Fuzeon® Granisetron HCl Intron® A Invirase® Klonopin® Kytril® Naprosyn® Naproxen Naproxen Sodium Pegasys® Rocaltrol® Rocephin® Roferon® A Soriatane® Tamiflu® Ticlid® Toradol® Valcyte™ Xeloda® Xenical®
IVAX	Acetaminophen w/Codeine Albuterol Albuterol Sulfate Amantadine HCl Amitriptyline HCl Amitriptyline w/Perphenazine Amox Tr-Potassium Clavulanate Amoxicillin Aspirin Baclofen Benztropine Mesylate Biohist LA® Bumetanide Carbamazepine Cefaclor

Defendant Group	Drug Name
	Cefadroxil
	Cephalexin
	Chemdal HD
	Cimetidine
	Clozapine
	Cyclobenzaprine HCl
	Cyproheptadine HCl
	Diazepam
	Doxazosin Mesylate
	Doxepin HCl
	Enalapril Maleate
	Etodolac
	Famotidine
	Ferrous Sulfate
	Fluphenazine HCl
	Fluvoxamine Maleate
	Furosemide
	Gabapentin
	Glyburide w/Metformin HCl
	Hydrochlorothiazide
	Hydrocodone w/Acetaminophen
	Hydroxyzine HCl
	Hydroxyzine Pamoate
	Ibuprofen
	Indomethacin
	Ipratropium Bromide
	Labetalol HCl
	Lactulose
	Levothyroxine Sodium
	Lisinopril
	Lorazepam
	Loxapine Succinate
	Meclizine HCl
	Megestrol Acetate
	Metformin HCl
	Metformin HCl ER
	Methyldopa
	Methylphenidate HCl
	Metoclopramide HCl
	Misoprostol
	Nifedipine
	Nitrofurantoin Macrocrystal
	Nov-Onxol
	Nystatin
	Onxol™
	Oxazepam
	Oxybutynin Chloride
	Oxycodone w/Acetaminophen
	Paclitaxel Novaplus
	Perphenazine
	Phenobarbital
	Potassium Chloride
	Primidone
	Proglycem®
	Propoxyphene Napsylate w/Acetaminophen
	Propranolol HCl
	Quinine Sulfate

Defendant Group	Drug Name
	Cefadroxil
	Cephalexin
	Chemdal HD
	Cimetidine
	Clozapine
	Cyclobenzaprine HCl
	Cyproheptadine HCl
	Diazepam
	Doxazosin Mesylate
	Doxepin HCl
	Enalapril Maleate
	Etodolac
	Famotidine
	Ferrous Sulfate
	Fluphenazine HCl
	Fluvoxamine Maleate
	Furosemide
	Gabapentin
	Glyburide w/Metformin HCl
	Hydrochlorothiazide
	Hydrocodone w/Acetaminophen
	Hydroxyzine HCl
	Hydroxyzine Pamoate
	Ibuprofen
	Indomethacin
	Ipratropium Bromide
	Labetalol HCl
	Lactulose
	Levothyroxine Sodium
	Lisinopril
	Lorazepam
	Loxapine Succinate
	Meclizine HCl
	Megestrol Acetate
	Metformin HCl
	Metformin HCl ER
	Methyldopa
	Methylphenidate HCl
	Metoclopramide HCl
	Misoprostol
	Nifedipine
	Nitrofurantoin Macrocrystal
	Nov-Onxol
	Nystatin
	Onxol™
	Oxazepam
	Oxybutynin Chloride
	Oxycodone w/Acetaminophen
	Paclitaxel Novaplus
	Perphenazine
	Phenobarbital
	Potassium Chloride
	Primidone
	Proglycem®
	Propoxyphene Napsylate w/Acetaminophen
	Propranolol HCl
	Quinine Sulfate

Defendant Group	Drug Name
MedImmune	Ethyol® Synagis®
Merck	Cancidas® Cosopt® Cozaar® Crixivan® Decadron® Dolobid® Flexeril® Fosamax® Hyzaar® Maxalt® Maxalt-MLT® Mevacor® Noroxin® Pepcid® Plendil® Prilosec® Primaxin® Prinivil® Prinzide® Proscar® Sinemet® CR Singulair® Timoptic® Timoptic-XE® Trusopt® Vaseretic® Vasotec® Vioxx® Zetia® Zocor®
Mylan	Acebutolol HCl Acticin® Albuterol Sulfate Allopurinol Amitriptyline Chlordiazepoxide Amitriptyline HCl Amitriptyline w/Perphenazine Atenolol Benazepril HCl Bisoprolol Fumarate/HCTZ Bumetanide Buspirone HCl Butorphanol Tartrate Captopril Carbidopa/Levodopa Cefaclor Cimetidine Clonazepam Clonidine HCl Clorazepate Dipotassium Clozapine

Defendant Group	Drug Name
	Cyclobenzaprine HCl
	Diazepam
	Digitek®
	Diltiazem HCl
	Diphenoxylate w/Atropine
	Doxepin HCl
	Enalapril Maleate
	Enalapril Maleate w/HCTZ
	Estradiol
	Etodolac
	Famotidine
	Fluphenazine HCl
	Flurbiprofen
	Fluvoxamine Maleate
	Furosemide
	Glipizide
	Glyburide Micronized
	Granulex®
	Guanfacine HCl
	Haloperidol
	Hydrochlorothiazide
	Hydroxychloroquine Sulfate
	Ketoprofen
	Kristalose
	Leucovorin Calcium
	Lisinopril
	Lisinopril w/HCTZ
	Loperamide HCl
	Lorazepam
	Lovastatin
	Meclofenamate Sodium
	Mentax
	Metformin HCl
	Methotrexate
	Methyldopa
	Methyldopa/Hydrochlorothiazide
	Metoprolol Tartrate
	Mirtazapine
	Nadolol
	Naproxen
	Naproxen Sodium
	Nifedipine Extended-release
	Nitrek
	Nitrofurantoin
	Nitroglycerin
	Nizatidine
	Nortriptyline HCl
	Omeprazole
	Orphenadrine Citrate
	Paclitaxel
	Pentoxifylline
	Phenytek
	Phenytoin Sodium Extended
	Piroxicam
	Propoxyphene HCl w/APAP
	Propoxyphene Napsylate w/APAP
	Propranolol HCl

Defendant Group	Drug Name
	Ranitidine HCl Spironolactone Sulindac Tamoxifen Citrate Temazepam Terazosin HCl Thioridazine HCl Thiothixene Tramadol HCl Triamterene w/HCTZ Verapamil HCl
Novartis	Acetaminophen w/Codeine Actigall® Amiodarone HCl Amitriptyline HCl Amox Tr/Potassium Clavulanate Amphetamine Salt Combinations Anafranil® Aredia® Aspirin Atenolol Azathioprine Bisoprolol Fumarate Bisoprolol Fumarate with HCTZ Brethine Bromocriptine Mesylate Bumetanide Bupropion HCl Carisoprodol Cataflam® Chlorpromazine HCl Cimetidine Clemastine Fumarate Clomipramine HCl Clonazepam Clozaril® COMTan® Desferal® Desferal® Mesylate Desipramine HCl Diclofenac Sodium Diovan HCT® Diovan® DynaCirc CR® DynaCirc® Elidel® Enalapril Maleate Enalapril Maleate/HCTZ Estraderm® Etodolac Exelon® Famotidine Famvir® Femara® Ferrous Sulfate Fiorinal® w/Codeine #3

Defendant Group	Drug Name
	Fluoxetine HCl
	Fluphenazine HCl
	Fluvoxamine Maleate
	Focalin™
	Foradil®
	Fosinopril Sodium
	Furosemide
	Gleevec™
	Glyburide
	Haloperidol
	Hydergine LC
	Hydergine®
	Hydrochlorothiazide
	Hydrocodone w/Acetaminophen
	Hydroxychloroquine Sulfate
	Hydroxyzine Pamoate
	Ibuprofen
	Imipramine HCl
	Isosorbide Dinitrate
	Labetalol HCl
	Lamisil®
	Lescol®
	Lescol® XL
	Levothyroxine Sodium
	Lindane
	Lisinopril
	Lisinopril-HCTZ
	Livostin®
	Lonox®
	Lopressor HCT®
	Lopressor®
	Loratadine
	Lorazepam
	Lotensin HCT®
	Lotensin®
	Lotrel®
	Lovastatin
	Loxapine Succinate
	Melleril®
	Melleril-S
	Metformin HCl
	Methocarbamol
	Methyldopa
	Methylphenidate HCl
	Metoprolol Tartrate
	Miacalcin®
	Mirtazapine
	Nabumetone
	Naproxen
	Neoral®
	Nitrofurantoin Macrocrystal
	Nizatidine
	Nortriptyline HCl
	Omeprazole
	Oxaprozin
	Oxazepam
	Pamelor®

Defendant Group	Drug Name
	Parlodel® Perphenazine Potassium Chloride Promethazine HCl Propoxyphene Napsylate w/APAP Propranolol HCl Ranitidine HCl Ritalin LA® Ritalin® Ritalin® SR Sandimmune® Sandoglobulin® Sandostatin LAR® Sandostatin LAR® Depot Sandostatin® Sotalol Spironolactone Starlix® Tegretol® Tegretol®-XR Terazosin HCl Theophylline Anhydrous Thioridazine HCL Thiothixene Tizanidine HCl Tramadol HCl Transderm-Nitro® Trazodone HCl Triamterene w/HCTZ Trifluoperazine HCl Trileptal® Valproic Acid Vivelle® Voltaren® Warfarin Sodium Zaditor™ Zelnorm® Zometa®
Novo Nordisk	NovoFine® 30 Novolin® 70/30 Novolin® N Novolin® R Novolog® NovoLog® Mix 70/30 NovoSeven® Prandin®
Organon	Remeron®
Par	Benztropine Mesylate Buspirone HCl Doxepin HCl Enalapril Maleate Famotidine Flecainide Acetate Fluoxetine HCl

Defendant Group	Drug Name
	Glyburide w/Metformin HCl Ibuprofen Imipramine HCl Lovastatin Meclizine HCl Megestrol Acetate Metformin HCL ER Minoxidil Oxaprozin Paroxetine HCl Ranitidine HCl Sotalol SSD® Tizanidine HCl Torsemide
Pfizer	Accupril® Activella® Adriamycin Aldactone® Ambien® Ansaid® Aromasin® Arthrotec® Atgam® Axert® Azulfidine® Bextra® Bleomycin Sulfate Calan® SR Camptosar® Cardura® Caverject® Celebrex® Cleocin HCl® Cleocin Pediatric® Cleocin T® Cleocin® Clindamycin HCl Clindamycin Phosphate Cognex® Colestid® Cortef® Covera-HS® Cytotec® Daypro® Depo®-Testoterone Depo-Medrol® Depo-Provera® Detrol® Detrol® LA Diflucan® Dilantin® Dilantin-125® Dostinex® Ellence® Estring®

Defendant Group	Drug Name
	Estrostep® Fe Etoposide Feldene® FemHRT® Flagyl® Fragmin® Gabapentin Genotropin® Geodon® Glucotrol XL® Glucotrol® Glyburide Glyburide Micronized Glynase® Glyset® Ibuprofen Kerlone® Lipitor® Loestrin® Fe Lopid® Lunelle™ Methylprednisolone Micronase® Mirapex® Mycobutin® Navane® Neurontin® Nitrodisc Nitrostat® Norpace® CR Norvasc® Omnicef® Piroxicam Procardia XL® Procardia® Provera® Relpax® Rescriptor® Rezulin® Spironolactone Toposar® Trovan® Vagifem® Vantin® Vfend® Viracept® Vistaril® Xalatan® Zarontin® Zithromax® Zithromax® Tri-Pak Zoloft® Zyrtec® Zyrtec-D® Zyvox®
Purdue	Cerumenex®

Defendant Group	Drug Name
	MS Contin® OxyContin® Trilisate® Uniphyl®
Sanofi	Ambien® Eligard® Eloxatin® Hyalgan® Plaquenil® Talacen®
Schering	Albuterol Albuterol Sulfate Cedax® Celestone Soluspan Clarinex® Claritin® Claritin-D® Clotrimazole Diprolene® Diprolene® AF Elocon® Eulexin® Foradil® Imdur® Intron® A Isosorbide Mononitrate K-Dur® Labetalol HCl Lotrimin® Lotrisone® Nasonex® Nitro-Dur® Normodyne® Peg-Intron® Potassium Chloride Proventil® Proventil® HFA Rebetol® Rebetron® Temodar® Theo-Dur® Theophylline Anhydrous Trinalin® Vancenase® Vancenase® AQ Vanceril® Zetia®
TAP	Prevacid® Prevpac®
Takeda	Actos®
TEVA	Acetaminophen w/Codeine Acyclovir

Defendant Group	Drug Name
	Albuterol
	Albuterol Sulfate
	Amiodarone HCl
	Amox Tr/Potassium Clavulanate
	Amoxicillin
	Amoxicillin Trihydrate
	Benzonatate
	Budeprion SR
	Bupropion HCl
	Calcitriol
	Carbamazepine
	Carbidopa/Levodopa
	Cephalexin
	Chlorzoxazone
	Cimetidine
	Clemastine Fumarate
	Clindamycin HCl
	Clonazepam
	Diclofenac Sodium
	Diflunisal
	Diltiazem HCl
	Doxazosin Mesylate
	Enalapril Maleate
	Etodolac
	Famotidine
	Fluocinonide
	Fluoxetine HCl
	Fluphenazine Decanoate
	Fosinopril Sodium
	Gabapentin
	Gemfibrozil
	Glyburide
	Glyburide Micronized
	Haloperidol Decanoate
	Hydrocodine Bitartrate and Ibuprofen
	Hydroxychloroquine Sulfate
	Ketoconazole
	Ketoprofen
	Loperamide HCl
	Lovastatin
	Mebendazole
	Methylphenidate HCl
	Metoclopramide HCl
	Metoprolol Tartrate
	Minocycline HCl
	Mirtazapine
	Moban
	Moexipril HCl
	Mupirocin
	Nabumetone
	Naproxen
	Naproxen Sodium
	Nifediac® CC
	Nifedical® XL
	Nifedipine
	Nortriptyline HCl
	Nystatin

Defendant Group	Drug Name
	Oxycodone HCl Penicillin V Potassium Pentoxifylline Potassium Chloride Prednisolone Propoxyphene Napsylate and Acetaminophen Propranolol HCl Ranitidine HCl Sotalol Sucralfate Sulfamethoxazole/Trimethoprim Ticlopidine HCl Tizanidine HCl Torsemide Tramadol HCl Trazodone HCl Ursodiol Valproic Acid
Watson	Acyclovir Amoxapine Aspirin Baclofen Bisoprolol Fumarate with HCTZ Bupropion HCl Buspirone HCl Butalbital Compound w/Codeine Carisoprodol Cimetidine Clindamycin HCl Clonazepam Clorazepate Dipotassium Cyclobenzaprine HCl Diazepam Diclofenac Sodium Dicyclomine HCl Diltiazem HCl Diltiazem XR Doxepin HCl Enalapril Maleate Famotidine Ferrlecit® Ferrous Sulfate Furosemide Glipizide Glipizide ER Guanfacine HCl Hydrochlorothiazide Hydrocodone w/Acetaminophen Hydroxychloroquine Sulfate Hydroxyzine HCl Hydroxyzine Pamoate Ibuprofen INFeD® Ketoprofen Labetalol HCl Lactulose

Defendant Group	Drug Name
	Lisinopril Lorazepam Low-Ogestrel® Loxapine Succinate Meclizine HCl Meprobamate Metformin HCl Methocarbamol Methylphenidate HCl Minocycline HCl Minoxidil Mirtazapine Naproxen Naproxen Sodium Necon® Neomycin/Polymyxin/HC Nephro-Vite® RX Nifedipine Nifurantoin Monohyd Macro Norco® Nortriptyline HCl Oxybutynin Chloride Oxycodone/APAP Pentazocine/Naloxone Prednisone Primidone Promethazine HCl Propranolol HCl Quinine Sulfate Ranitidine HCl Sucralfate Sulindac Thioridazine HCl Thiothixene Trazodone HCl Triamterene w/HCTZ Trihexyphenidyl HCl TriNessa™ Trivora® Valproic Acid Vancomycin HCl Verapamil HCl
Wyeth	Alesse® Atenolol Ativan® BeneFIX® Cefaclor Cimetidine Cordarone® Declomycin® Diamox® Sequels® Diazepam Diltiazem HCl Effexor XR® Effexor® Erythromycin w/Sulfisoxazole

Defendant Group	Drug Name
	Lisinopril Lorazepam Low-Ogestrel® Loxapine Succinate Meclizine HCl Meprobamate Metformin HCl Methocarbamol Methylphenidate HCl Minocycline HCl Minoxidil Mirtazapine Naproxen Naproxen Sodium Necon® Neomycin/Polymyxin/HC Nephro-Vite® RX Nifedipine Nifurantoin Monohyd Macro Norco® Nortriptyline HCl Oxybutynin Chloride Oxycodone/APAP Pentazocine/Naloxone Prednisone Primidone Promethazine HCl Propranolol HCl Quinine Sulfate Ranitidine HCl Sucralfate Sulindac Thioridazine HCl Thiothixene Trazodone HCl Triamterene w/HCTZ Trihexyphenidyl HCl TriNessa™ Trivora® Valproic Acid Vancomycin HCl Verapamil HCl
Wyeth	Alesse® Atenolol Ativan® BeneFIX® Cefaclor Cimetidine Cordarone® Declomycin® Diamox® Sequels® Diazepam Diltiazem HCl Effexor XR® Effexor® Erythromycin w/Sulfisoxazole

Defendant Group	Drug Name
	Etodolac Furosemide Hydrochlorothiazide Inderal® Inderal® LA Ismo® Ketoprofen Lo/Ovral® Lodine® Lorazepam Maxzide® Methotrexate Micro-K Mysoline® Naproxen Neptazane® Norplant Novantrone Orudis® Oruvail® Pentoxifylline Phenergan® Premarin® Premphase® Prempro™ Promethazine HCl Propranolol HCl Protonix® Quinidex Extentabs® Rapamune® ReFacto® Sectral® Sonata® Sulindac Suprax® Tenex® Triphasil® Vancomycin HCl Verelan® Ziac® Zosyn®

EXHIBIT C IS CONTAINED IN BOXES SUBMITTED HEREWITH

EXHIBIT D

IN THE CIRCUIT COURT OF
MONTGOMERY COUNTY, ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	**CV-05-219**
	)	
ABBOTT LABORATORIES, INC., et al.,	)	
	)	
Defendants.	)	

ORDER

Before the Court are various Motions to Sever and/or Motions for Separate Trials, filed by the majority of Defendants, approximately sixty-five (65) of the seventy-nine (79) Defendants in this case. The Court has met and discussed these issues with both appointed liaison counsel and the appointed Special Masters. The Court has undertaken a review of all of the allegations in the State's Complaint and of all the defenses thereto in this matter. Based on the Court's review of all of the pleadings thus far filed in this case, the Court finds that there are questions of law and facts common to all the parties and that the transactions and occurrences in question all dealt with the Alabama Medicaid Agency, thus in the interest of judicial economy the Court hereby **DENIES** all pending Motions to Sever and/or Motions for Separate Trials.

The Court **ORDERS** liaison counsel and the Special Masters to immediately meet and confer to discuss and attempt to resolve the trial tracking issues of Defendants for the purposes of Trial.

The Court further **ORDERS** that the Special Masters shall set forth a report which recommends the trial tracks of the Defendants, with each track containing ten (10) to fifteen (15) Defendants. The Court shall receive this report no later than October 20, 2006.

The Court once again states that the first Trial in this matter remains set for November 29, 2007. The Court will not entertain requests to continue this Trial.

CHARLES PRICE, CIRCUIT JUDGE

cc: W. Daniel "Dee" Miles, III
Lee H. Copeland
Jimmy B. Poole
Simeon Franklin Penton II

EXHIBIT E

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE

MIDDLE DISTRICT OF ALABAMA, NORTHERN DIVISION

STATE OF ALABAMA, in its capacity as sovereign and on behalf of the Alabama Medicaid Agency,	)	
Plaintiff,	)	**CIVIL ACTION NO. 2:05cv647-T**
v.	)	
ABBOTT LABORATORIES, INC., et al.,	)	
Defendants.	)	

ORDER

After careful consideration of the state-law claims presented in this case, the court does not believe that the claims "necessarily raise a stated federal issue, actually disputed and substantial, which a federal forum may entertain without disturbing any congressionally approved balance of federal and state judicial responsibilities." Grable & Sons Metal Prods., Inc. v. Darue Eng'g. & Mfr., 545 U.S. ___, ___, 125 S. Ct. 2363, 2368 (2005); see also Caterpillar, Inc. v. Williams, 482 U.S. 386, 107 S.Ct. 2425 (1987); Metropolitan Life Ins. Co. v. Taylor, 481 U.S. 58, 107 S.Ct. 1542 (1987);

Merrell Dow Pharmaceuticals, Inc. v. Thompson, 478 U.S. 804, 106 S.Ct. 3229 (1986); Franchise Tax Bd. v. Construction Laborers Vacation Trust, 463 U.S. 1, 103 S.Ct. 2841 (1983); Gully v. First National Bank of Meridian, 299 U.S. 109, 57 S.Ct. 96 (1936).

Accordingly, it is the ORDER, JUDGMENT, and DECREE of the court that plaintiff's motion to remand (Doc. no. 69) is granted and that, pursuant to 28 U.S.C.A. § 1447(c), this cause is remanded to the Circuit Court of Montgomery County, Alabama, for want of subject-matter jurisdiction.

It is further ORDERED that plaintiff's and defendants' motions to stay (Doc. nos. 71 & 109) and plaintiff's motion for expedited ruling (Doc. no. 73) are denied.

It is further ORDERED that all other substantive motions are left for disposition by the state court after remand.

The clerk of the court is DIRECTED to take appropriate steps to effect the remand.

DONE, this the 11th day of August, 2005.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE

EXHIBIT F

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA, Plaintiff, v. ABBOTT LABORATORIES, INC., et al., Defendants.	Civil Action No. [Civ. Action No. 2005-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ABBOTT LABORATORIES, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Abbott Laboratories, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 9th, 2006

Respectfully submitted,

Betsy P. Collins
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Counsel for Defendant,
ABBOTT LABORATORIES, INC.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ALCON LABORATORIES, INC NOTICE OF CONSENT TO REMOVAL

Defendant Alcon Laboratories, Inc hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

EDWARD S. SLEDGE, III (SLEDE7917)
ARCHIBALD T. REEVES, IV (REEVA2720)
Attorneys for Defendant
Alcon Laboratories, Inc

Of Counsel:

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA, Plaintiff, v. ABBOTT LABORATORIES, INC., et al., Defendants.	)	Case No. 2:06CV920-MEF [Removed from Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ALLERGAN INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Allergan Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006.

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One of the Attorneys for Defendant *Allergan Inc.*

OF COUNSEL

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS ALPHARMA INC., PUREPAC PHARMACEUTICAL CO., WATSON LABORATORIES, INC., WATSON PHARMA, INC., AND WATSON PHARMACEUTICALS, INC'S NOTICE OF CONSENT TO REMOVAL

Defendants Alpharma Inc., Purepac Pharmaceutical Co., Watson Laboratories, Inc., Watson Pharma, Inc., and Watson Pharmaceuticals, Inc. hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Steven F. Casey
Attorney for Defendants,
Alpharma, Inc., Purepac Pharmaceutical Co., Watson Laboratories, Inc., Watson Pharma, Inc., and Watson Pharmaceuticals, Inc.

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06 CV 920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT AMGEN INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Amgen Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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Marcia Pratt
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Of Counsel:
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ANDRX PHARMACEUTICAL INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Andrx Pharmaceuticals, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 9, 2006

Respectfully submitted,

ANDRX PHARMACEUTICALS, INC.,
By its attorneys,

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BEERS, ANDERSON, JACKSON, PATTY,
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Of Counsel:

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

DEFENDANTS ASTRAZENECA PHARMACEUTICALS LP'S AND ASTRAZENECA LP'S NOTICE OF CONSENT TO REMOVAL

Defendants AstraZeneca Pharmaceuticals LP and AstraZeneca LP hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

THOMAS W. CHRISTIAN
SHARON D. STUART

OF COUNSEL:

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Attorneys for Defendants
AstraZeneca Pharmaceuticals LP and
AstraZeneca LP

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT AVENTIS PHARMACEUTICALS INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Aventis Pharmaceuticals Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Of counsel:

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Respectfully submitted,

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Attorneys for Defendant
Aventis Pharmaceuticals Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,	)	RECEIVED
	)	
Plaintiff,	)	**Civil Action No.** 2:06CV920-MEF
	)	2006 OCT 11 P 4:00
v.	)	**[Case No. CV-2005-219 in the**
	)	**Circuit Court of Montgomery**
ABBOTT LABORATORIES, INC., et al.,	)	**County, Alabama]**
	)	
Defendants.	)	

DEFENDANT BARR LABORATORIES, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Barr Laboratories, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

DATED: October 10, 2006

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Attorneys for Defendant Barr Laboratories, Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA	)	
	)	
Plaintiff,	)	
	)	
V.	)	**Case No.** 2:06cv920-MEF
	)	
ABBOTT LABORATORIES, INC., *et al.*,	)	**[Case No. CV-05-219 in the Circuit**
	)	**Court of Montgomery County,**
	)	**Alabama]**
Defendants.	)	

DEFENDANT BAXTER HEALTHCARE CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant Baxter Healthcare Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

J. Rushton McClees (ASB-8805-C39J)
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Of Counsel:

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Fax: (202) 420-2201

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA	)	
	)	
Plaintiff,	)	
	)	
V.	)	**Case No.** 2:06cv920-MEF
	)	
ABBOTT LABORATORIES, INC., *et al.*,	)	**[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]**
	)	
Defendants.	)	

DEFENDANT BAXTER INTERNATIONAL, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Baxter International, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

J. Rushton McClees (ASB-8805-C39J)
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Of Counsel:

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA, Plaintiff, v. ABBOTT LABORATORIES, INC., et al., Defendants.	)	Case No. 2:06cv920-MEF [Removed from Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS BAYER CORPORATION, BAYER PHARMACEUTICALS CORPORATION, AND BAYER HEALTHCARE, LLC'S
NOTICE OF CONSENT TO REMOVAL

Defendants Bayer Corporation, Bayer Pharmaceuticals Corporation, and Bayer Healthcare, LLC (collectively, "Bayer") hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Fred M. Haston, III (ASB-8858-A64F)
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One of the Attorneys for Defendants Bayer Corporation, Bayer Pharmaceuticals Corporation, and Bayer Healthcare, LLC

OF COUNSEL:

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	Case No. 2:06cv920-MHT
	)	
v.	)	[Removed from Case No. CV-05-219 in the
	)	Circuit Court of Montgomery County,
ABBOTT LABORATORIES, INC., et al.,	)	Alabama]
	)	
Defendants.	)	

DEFENDANT BIOVAIL PAHARMACEUTICALS, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Biovail Pharmaceuticals, Inc., hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama from the Circuit Court of Montgomery County, Alabama.

Dated: October 10, 2006.

Fred M. Haston, III (ASB-8858-A64F)
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One of the Attorneys for Defendant
Biovail Pharmaceuticals, Inc.

OF COUNSEL

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS BOEHRINGER INGELHEIM CORPORATION'S, BOEHRINGER INGELHEIM PHARMACEUTICALS, INC.'S, AND BOEHRINGER INGELHEIM ROXANE, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendants Boehringer Ingelheim Corporation, Boehringer Ingelheim Pharmaceuticals, Inc. and Roxane Laboratories, Inc., now named Boehringer Ingelheim Roxane, Inc., hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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Attorneys for Defendants Boehringer Ingelheim Corporation, Boehringer Ingelheim Pharmaceuticals, Inc. and Boehringer Ingelheim Roxane, Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT BRISTOL-MYERS SQUIBB COMPANY'S
NOTICE OF CONSENT TO REMOVAL

Defendant Bristol-Myers Squibb Company hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Harlan I. Prater, IV
Attorney for Defendant
Bristol-Myers Squibb Company

OF COUNSEL:
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT EISAI INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Eisai Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Julia Boaz Cooper

Julia Boaz Cooper
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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

RECEIVED
2006 OCT 11 P 4:01

STATE OF ALABAMA,

Plaintiff,

v.

ABBOTT LABORATORIES, INC., et al.,

Defendants.

Case No. 2:06cv920-MEF
[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ENDO PHARMACEUTICALS, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Endo Pharmaceuticals, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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Attorneys for Endo Pharmaceuticals, Inc.

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06 CV 920 - MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ETHEX CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant ETHEX Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS FOREST PHARMACEUTICALS, INC. AND FOREST LABORATORIES, INC.'s NOTICE OF CONSENT TO REMOVAL

Defendants Forest Pharmaceuticals, Inc. and Forest Laboratories, Inc. (collectively, "Forest") hereby serve notice that they consent to the removal of this action to the United States District Court for the Western District of New York.

Dated: October 10, 2006

Respectfully submitted,

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Attorneys for Forest Pharmaceuticals, Inc. and Forest Laboratories, Inc.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	Case No. 2:06cv920-MEF
	)	
v.	)	[Removed from Case No. CV-05-219 in the
	)	Circuit Court of Montgomery County,
ABBOTT LABORATORIES, INC., et al.,	)	Alabama]
	)	
Defendants.	)	

DEFENDANTS FUJISAWA HELATHCARE, INC. AND FUJISAWA USA, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendants Fujisawa Healthcare, Inc. and Fujisawa USA, Inc. ("Fujisawa"), hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

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One of the Attorneys for Defendants
Fujisawa Healthcare, Inc. and Fujisawa USA, Inc.

OF COUNSEL:
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT GENZYME CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant Genzyme Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Julia Boaz Cooper
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Of Counsel:
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT SMITHKLINE BEECHAM CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant SmithKline Beecham Corporation d/b/a GlaxoSmithKline hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.[1]

Dated: October 10, 2006

Respectfully submitted,

Joseph P. Babington (BAB004)
Patrick Finnegan (FIN028)
HELMSING LEACH HERLONG NEWMAN & ROUSE
150 Government St., Suite 2000

[1] In addition to "SmithKline Beecham Corporation," Plaintiff's Complaint names as Defendants the entities "Glaxo Wellcome, Inc." and "GlaxoSmithKline P.L.C." Glaxo Wellcome Inc. no longer exists, as it was previously merged into SmithKline Beecham Corporation to form SmithKline Beecham Corporation d/b/a GlaxoSmithKline. GlaxoSmithKline P.L.C. has not been properly served in this action. Although not required to do so, GlaxoSmithKline P.L.C. hereby consents, through undersigned counsel, to the removal of this action. Undersigned counsel is appearing for GlaxoSmithKline P.L.C. for the limited purpose of this removal and does not waive any rights, defenses or objections, including those related to service of process and jurisdiction, which GlaxoSmithKline P.L.C. might assert.

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Of Counsel:

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS HOFFMANN-LA ROCHE INC. AND ROCHE LABORATORIES INC. NOTICE OF CONSENT TO REMOVAL

Defendants Hoffmann-La Roche Inc. and Roche Laboratories Inc. hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

EDWARD S. SLEDGE, III (SLEDE7917)
ARCHIBALD T. REEVES, IV (REEVA2720)
Attorneys for Defendants
Hoffmann-La Roche Inc. and
Roche Laboratories Inc.

Of Counsel:

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT IMMUNEX CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant Immunex Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

W. Stancil Starnes, STA025
STARNES & ATCHISON LLP
Seventh Floor, 100 Brookwood Place
Post Office Box 598512
Birmingham, AL 35259-8512
(205) 868-6000

Counsel for Immunex Corporation

Of Counsel for Immunex Corporation:

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Seattle, Washington 98101-3099

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,	)	
Plaintiff,	)	
v.	)	CASE NO. 2:06cv920-MEF
	)	(Case No. CV-05-219 in the Circuit Court
ABBOTT LABORATORIES, INC., et al.,	)	of Montgomery County, Alabama)
Defendants.	)	

DEFENDANT IVAX CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant IVAX Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

One of the Attorneys for Defendant
IVAX Corporation

OF COUNSEL:

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Elizabeth I. Hack
T. Reed Stephens
SONNENSCHEIN NATH & ROSENTHAL LLP
1301 K Street, NW
Suite 1600 East Tower
Washington, DC 20005

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	CASE NO. 2:06cv920-MEF
	)	(Case No. CV-05-219 in the Circuit Court
ABBOTT LABORATORIES, INC., et al.,	)	of Montgomery County, Alabama)
	)	
Defendants.	)	
	)	

DEFENDANT IVAX PHARMACEUTICALS, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant IVAX Pharmaceuticals, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

One of the Attorneys for Defendant
IVAX Pharmaceuticals, Inc.

OF COUNSEL:

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Suite 1600 East Tower
Washington, DC 20005

IN THE CIRCUIT COURT OF
MONTGOMERY COUNTY, ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	**CIVIL ACTION NO.: CV-2005-219**
	)	
ABBOTT LABORATORIES, INC., et al.	)	
	)	
Defendants.	)	

NOTICE OF CONSENT TO REMOVAL FILED ON BEHALF OF THE JOHNSON & JOHNSON DEFENDANTS

Defendants Johnson & Johnson, ALZA Corporation, Janssen, L.P. (sued herein as Janssen Pharmaceutica Products, L.P.), McNeil-PPC, Inc., Ortho Biotech Products, L.P., and Ortho-McNeil Pharmaceutical, Inc., (collectively referred to as the "Johnson & Johnson Defendants") hereby serve notice that they each consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated this the 11th day of October, 2006.

Robert F. Northcutt (NOR015)
Attorney for the Johnson & Johnson Defendants

OF COUNSEL:
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William F. Cavanaugh, Jr., Esq.
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IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS KING PHARMACEUTICALS, INC. AND MONARCH PHARMACEUTICALS, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendants King Pharmaceuticals, Inc. and Monarch Pharmaceuticals, Inc. hereby give notice that they consent to the removal of the above-styled action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006.

LISA W. BORDEN (WRI 027)

Attorney for Defendants
King Pharmaceuticals, Inc. and
Monarch Pharmaceuticals, Inc.

OF COUNSEL:

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CALDWELL & BERKOWITZ, P.C.
1600 SouthTrust Tower
Birmingham, Alabama 35203
(205) 328-0480

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT MEDIMMUNE, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant MedImmune, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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Of Counsel:

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Attorneys for MedImmune, Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV970-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT MERCK & CO., INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Merck & Co., Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006.

By _____

Robert C. Brock (BRO040)
Robert A. Huffaker (HUF003)
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John M. Townsend
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Attorneys for Defendant Merck & Co., Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANTS MYLAN LABORATORIES, INC.'S, MYLAN PHARMACEUTICALS INC.'S AND UDL LABORATORIES, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendants Mylan Laboratories Inc., Mylan Pharmaceuticals Inc. and UDL Laboratories Inc. hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Joseph W. Letzer, Esq.
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Of Counsel:

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Neil Merkl (pro hac vice)
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UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	**Case No.:** 2:06CV920-MEF
	)	
ABBOTT LABORATORIES INC., et al.,	)	**[Case No. CV-05-219 in the Circuit**
	)	**Court of Montgomery County,**
Defendants.	)	**Alabama]**

DEFENDANT NOVARTIS PHARMACEUTICALS CORPORATION'S
NOTICE OF CONSENT TO REMOVAL

Defendant Novartis Pharmaceuticals Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

William D. Coleman (COL030)
James N. Walter, Jr. (WAL021)

Of Counsel:
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(334) 241-8000

Attorneys for Defendant
Novartis Pharmaceuticals Corporation

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	Case No. 2:06CV920-MEF
v.	)	
	)	
ABBOTT LABORATORIES, INC., et al.,	)	[Removed from Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]
Defendants.	)	

DEFENDANT NOVO NORDISK, INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant Novo Nordisk, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006.

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One of the Attorneys for Defendant *Novo Nordisk, Inc.*

OF COUNSEL

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ORGANON PHARMACEUTICALS USA INC. LLC'S NOTICE OF CONSENT TO REMOVAL

Defendant Organon Pharmaceuticals USA Inc. LLC hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

EDWARD S. SLEDGE, III (SLEDE7917)
ARCHIBALD T. REEVES, IV (REEVA2720)
Attorneys for Defendant
Organon Pharmaceuticals USA Inc. LLC

Of Counsel:

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T: 251-432-5300
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv970-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT PAR PHARMACEUTICAL INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Par Pharmaceutical Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Of counsel:

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Paul K. Dueffert (*pro hac vice*)
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Respectfully submitted,

David Martin

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Attorneys for Defendant
Par Pharmaceutical, Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

NOTICE OF
CONSENT TO REMOVAL

Defendants Pfizer Inc., Agouron Pharmaceuticals, Inc., Pharmacia Corporation, G.D. Searle LLC, and Pharmacia & Upjohn Company hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

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Of Counsel:

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT PURDUE PHARMA, LP'S
NOTICE OF CONSENT TO REMOVAL

Defendant Purdue Pharma, LP hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Harlan I. Prater, IV
Attorney for Defendant
Purdue Pharma, L.P.

OF COUNSEL:
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Stephen J. Rowe (ROW013)
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06 cv 920 -MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT SANDOZ INC'S NOTICE OF CONSENT TO REMOVAL

Defendant Sandoz Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 9, 2006

Respectfully submitted,

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Counsel for Defendant Sandoz Inc.

UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06 CV 920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT SANOFI-SYNTHELABO INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Sanofi-Synthelabo Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Richard H. Gill (GIL007)
Mitchel H. Boles (BOL029)
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Attorneys for Defendant Sanofi-Synthelabo Inc.

Of Counsel:

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06 CV 920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT SCHERING-PLOUGH CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant Schering-Plough Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

John A. Henig, Jr.
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Attorneys for Defendant
Schering-Plough Corporation

Of Counsel:
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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06CV920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT TAKEDA PHARMACEUTICALS NORTH AMERICA, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant TAKEDA PHARMACEUTICALS NORTH AMERICA, INC. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Joe Espy, III (ESP002)
One of the Attorneys for Takeda Pharmaceuticals North America, Inc.

OF COUNSEL:

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,

Plaintiff,

v.

ABBOTT LABORATORIES, INC., et al.,

Defendants.

Civil Action No. 2:06cv920-MEF

[Civ. Action No. 2005-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT TAP PHARMACEUTICAL PRODUCTS INC.'S
NOTICE OF CONSENT TO REMOVAL

Defendant TAP Pharmaceutical Products Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 11, 2006

Respectfully submitted,

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Counsel for Defendant,
TAP PHARMACEUTICAL
PRODUCTS INC.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	CASE NO. 2:06cv920-MEF
	)	(Case No. CV-05-219 in the Circuit Court
ABBOTT LABORATORIES, INC., et al.,	)	of Montgomery County, Alabama)
	)	
Defendants.	)	
	)	

DEFENDANT TEVA PHARMACEUTICALS USA, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendant Teva Pharmaceuticals USA, Inc. hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

One of the Attorneys for Defendant
Teva Pharmaceuticals USA, Inc.

OF COUNSEL:

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Elizabeth I. Hack
T. Reed Stephens
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Suite 1600 East Tower
Washington, DC 20005

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT WARRICK PHARMACEUTICALS CORPORATION'S NOTICE OF CONSENT TO REMOVAL

Defendant Warrick Pharmaceuticals Corporation hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

John A. Henig, Jr.
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Attorneys for Defendant
Warrick Pharmaceuticals Corporation

Of Counsel:
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Washington, D.C. 20005
Tel: (202) 508-4606
Fax: (202) 508-4650

IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	**Case No.** 2:06cv920-MEF
	)	
ABBOTT LABORATORIES, INC.,	)	**[Case No. CV-08-219 in the Circuit**
	)	**Court of Montgomery County,**
Defendants.	)	**Alabama]**

DEFENDANTS WYETH, INC. AND WYETH PHARMACEUTICAL, INC.'S NOTICE OF CONSENT TO REMOVAL

Defendants Wyeth, Inc. and Wyeth Pharmaceuticals, Inc. hereby serve notice that they consent to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Respectfully submitted,

Lee E. Bains Jr.

LEE E. BAINS, JR. (BAI005)

One of the attorneys for Defendants, Wyeth, Inc. and Wyeth Pharmaceuticals, Inc.

OF COUNSEL:

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UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

STATE OF ALABAMA

Plaintiff,

v.

ABBOTT LABORATORIES, INC., *et al.*,

Defendants.

Case No. 2:06cv920-MEF

[Case No. CV-05-219 in the Circuit Court of Montgomery County, Alabama]

DEFENDANT ZLB BEHRING, L.L.C.'S NOTICE OF CONSENT TO REMOVAL

Defendant ZLB Behring, L.L.C., f/k/a Aventis Behring, L.L.C., hereby serves notice that it consents to the removal of this action to the United States District Court for the Middle District of Alabama.

Dated: October 10, 2006

Of counsel:

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Hogan & Hartson, LLP
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